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THE LEAGUE'S BUSINESS



HON. MURRAY SEASONGOOD
Retiring President of the League

HON. MURRAY SEASONGOOD, retiring president of the League, has served since 1931. Under his leadership the League has met with conspicuous success the myriad problems incident to the stress of the past few years.

Mr. Seasongood, distinguished Cincinnati attorney, was the first mayor of that city under its city manager charter, after leading the vigorous campaign for its adoption. He is chairman of the Cincinnati City Planning Commission and president of the local Legal Aid Society; he was Godkin lecturer at Harvard University in 1932; he is also professor of law at the University of Cincinnati and has been a member of the Board of Trustees of the Julius Rosenwald Foundation since 1930. This fall Mr. Seasongood has been active as special counsel for the city of Cincinnati in the trial of the gas rate question before the Ohio Public Utilities Commission.

Mr. Seasongood is the author of a number of widely known books on governmental questions and has achieved a national reputation for brilliant work as a speaker and lecturer on problems in the field of local government.

Too much cannot be said by the Secretary regarding Mr. Seasongood's helpfulness and inspiration as a leader during perhaps the most trying period of the League's history.

(League's Business continued on Page 649)

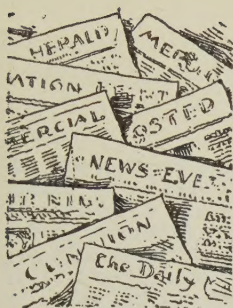


DR. HAROLD W. DODDS
The League's New President

AT THE annual meeting in Pittsburgh, November 26, members of the League elected as president for the ensuing year President Harold W. Dodds of Princeton University. Dr. Dodds has long been active in the League's work. From 1920 to 1928 he was secretary of the League, and from 1920 to 1933 editor of the NATIONAL MUNICIPAL REVIEW.

One of the foremost authorities on local government problems, he was appointed professor of politics at Princeton University in 1927. He was chosen as chairman of the administrative committee of the School of Public and International Affairs of that institution in 1930, and in June 1933 was elevated to its presidency.

In addition to his extensive writings on governmental subjects, Dr. Dodds is the author of the revised election law of Nicaragua, and was technical adviser to General Pershing when the latter was president of the Tacna-Arica Plebiscitary Commission in 1925-26. His election as president of the National Municipal League is a most logical step in his brilliant career. The continuation of his association with the League in this new capacity should mean much to the organization as a result not only of his deep-rooted knowledge of the field, but his own intimate experience with the problems of the organization itself.



HEADLINES

New York City's comptroller takes a long step towards helping the voter to understand his government by recasting the weekly summary of the city's receipts and disbursements into a form understandable by the man in the street.

* * *

New Mexico's new Taxation and Governmental Commission undertakes a complete survey of the state government, which will be available for the next session of the legislature.

* * *

Pennsylvania's State Chamber of Commerce complains that "State aid as it now stands acts as a pulmotor to keep the present inefficient and expensive school district system alive."

* * *

The American Library Association in a recent bulletin advocates a plan for organizing this country's ten thousand public libraries along regional lines with national direction, so as to equalize library facilities for all the people of all the regions.

* * *

Forty more American cities have adopted police radio and patrol car service in the last 6 months. Seven cities in northeastern Massachusetts combine in a joint service with a central broadcasting station in Salem.

* * *

A sidelight on the upheavals above comes from the *American City's* current survey of police practices: "The argument generally brought against having two men in the patrol car is that policemen are inclined to discuss subjects other than their duties."

So they *are* human after all.

* * *

Denver breaks the mournful procession of tax-delinquent cities with a showing of 92 per cent of collections for the current year.

* * *

Commissioners of the District of Columbia start work on an \$8,000,000 sewage disposal plant to be located at Blue Springs, Va. Completion is expected in 1936.

* * *

Louisville, Ky., announces a PWA housing project involving \$1,500,000 to construct 1,500 rooms.

* * *

Milwaukee County, Wisconsin, turns its eyes inwards upon itself and makes these picturesque discoveries—89 tax-levying units or 1 to every 2.6 square miles, 16 separate fire departments, 19 police departments, 12 health departments. Efforts at consolidation are under way.

E. M. B.

Forty Years Of Progress In Municipal Affairs

President's report, delivered at the fortieth annual meeting of the National Municipal League, held November 26 and 27, at Pittsburgh, Pa.

MURRAY SEASONGOOD

Former Mayor, Cincinnati, Ohio

I COME like St. Denis, carrying my head under my arm, or like Charles I, to talk after my head is off, although, be reassured, not like him for seven days. I am a firm believer in rotation in office and think the policy of our League—not more than three terms of a year each for the president—is an excellent one. I am most happy, also, in the choice of my successor as president, Dr. Harold W. Dodds, President of Princeton University. That he is willing to serve as our chief officer, notwithstanding his heavy duties as directing head of a great university, is a matter of congratulation and encouragement for the future of the League.

The fortieth anniversary of the founding of the National Municipal League should not go unnoticed. It was organized at a conference on good city government called in Philadelphia by a distinguished list of sponsors, including Theodore Roosevelt, Louis D. Brandeis, now Mr. Justice Brandeis of the United States Supreme Court, James C. Carter, Richard H. Dana, Charles J. Bonaparte, R. Fulton Cutting, Richard Watson Gilder, John R. Procter, Wendell P. Garrison, Abram S. Hewett, Edwin L. Godkin and Clinton Rogers Woodruff, the last of whom is still Honorary Secretary of the National Municipal League. Great names these, and we are proud to carry on the institution they initiated. James C. Carter, of New York, became the first president of the

League. He was the acknowledged leader of the Bar of this country. Charles J. Bonaparte, of Baltimore, another of the signers of the original call, succeeded him as president, and the present Chief Justice of the United States, the Honorable Charles E. Hughes, also served in that capacity.

The League has been an important agency for the improvement of local government in this country. Founded at a time when municipal and county government were at perhaps the lowest stage, it has witnessed extraordinary improvement in its, for a United States reform organization, very long life. Since its birth practically all of the following have developed in local affairs in this country, and many since it attained its majority—some in the last few years: the growth of the merit system; initiative and referendum; the short ballot; the nonpartisan ballot; the Massachusetts form of ballot; proportional representation; planning for cities, counties, states and regions; zoning, including experiments with set backs and excess condemnation; the right of home rule in local affairs, city and county; the commission plan, succeeded by the council manager plan of government; bureaus of governmental research; permanent registration of voters.

RECENT ACCOMPLISHMENTS

It is appropriate, as I leave office, to present a brief review of what has hap-

pened during the past three years in the field of local government as well as a review of the activity of the organization itself.

First of all, the growth of the council manager plan is encouraging. Twenty-one cities have adopted this form of government in the last three years and reports from all of them indicate that better service is being rendered at lower cost. Toledo and Schenectady voted favorably on the project in the November 1934 election.

Kentucky and Missouri adopted acts extending to certain classes of their cities the privilege of adopting the manager plan.

Texas adopted a constitutional amendment providing for consolidation of city and county governments; and at the recent November election, consolidation of the city and county governments of Milwaukee, Wisconsin, and consolidation of the city of Jacksonville with Duval County, Florida, were approved by the electorate.

Minnesota enacted legislation permitting consolidation of its counties.

Permanent registration of voters was adopted in Arizona, Indiana, and Illinois, and extended in Missouri.

Colorado, Missouri, and Kentucky adopted uniform budget laws.

Short ballot laws were enacted by the Indiana and Missouri legislatures.

At the present time, all but the states of Connecticut, Florida, Georgia, Mississippi, and Nevada have some form of central buying organization.

The National Municipal League's model state liquor control law has been adopted in whole or in part by eleven states.

Most significant of all, however, are the inroads that have been made upon that unit of local government dubbed by H. S. Gilbertson, when he was with the National Municipal League, the "dark continent of American politics"—

the county. Three years ago no county in the United States was operating under what could truthfully be called the manager form of county government.

True, a few experiments had been made by a number of counties in Virginia and North Carolina which were most encouraging and which formed the basis of evidence presented by the National Municipal League to indicate the effectiveness of greater centralization of responsibility in county government to eliminate waste and reduce costs.

Today, however, we can look upon six counties operating successfully under the manager form of government—three in Virginia, two in California and one in North Carolina—and can at the same time welcome a newcomer to the ranks, Douglas County, Nebraska, which includes Omaha. There the plan in its purest form will become effective January 1, 1937. The act under which Douglas County voted November 6 was almost a word-for-word reproduction of the model county manager law drafted by the county government committee of the National Municipal League. It is now possible to adopt the county manager form of government in California, North Carolina, Montana, Virginia, Nebraska, Texas, and Ohio, and in nine other states campaigns in various stages are under way to permit adoption of the plan by counties. In Hamilton (Cincinnati), Cuyahoga (Cleveland), Lucas (Toledo), and Mahoning (Youngstown) in Ohio, at the recent election, commissions of which I am a member in our county, were elected to frame county home rule charters for submission to the electors.

Of considerable interest, too, is the adoption by Nebraska of the League's recommendation in its model state constitution for a unicameral legislature: the first state in the union to attempt such fundamental reorganization of its legislative set-up.

(Continued on Page 693)

The Future of Municipal Government

Drift toward greater state control among important trends seen by League's new president

HAROLD W. DODDS

President, Princeton University

THE wheels and gears of the municipal government machine, as in government generally, are rotating with great momentum, even if they are not always in mesh. No clear blueprints exist to relieve our bewilderment in the presence of this unaccustomed speed, and while certain common objectives can be detected, the play of the parts is great and their functions are understood but imperfectly by innocent bystanders like myself. Yet, it may be that an innocent bystander, even under the handicap of enforced remoteness from the dust and sweat of the workshop, may raise his voice in a company like this in which so many are actively engaged with the forces of change now operating. Perhaps you see in this the customary plea of the academic mind for a rôle in a drama in which men of action, even though they may be denominated "braintrusts," always seize the footlights. The future of anything in days like these is no fit subject for a man who values his reputation for wisdom. But the subject has a rather dangerous fascination for me because I fear that many people are overlooking the patent fact that present developments (which involve municipal government so intimately) are in a real sense only the

projection to new peaks of the trend curves of the past two generations. It is probable that these peaks will not be continuously maintained at the present level, but what the visible future holds will largely be determined by these trends, rather than by new elements introduced in a sudden or catastrophic manner.

Of course, to speak adequately on the subject assigned, would require a thorough grounding in astrology and more knowledge of politics from Plato to Louis Brownlow and Tom Reed than I possess. But we assume a cause and effect relationship in political institutions (even if we often are unable to locate the cause or identify the effect) similar to the course of the natural sciences. Thus, while turbulent periods such as the present introduce new elements, these elements are more often in the nature of solvents or catalytic agents than explosives; or, to change the figure, more the culmination of a process of natural selection working on minute variations than the unforeseen emergence of biological sports.

It is this fact that entitles those who have been associated with the National Municipal League to a guess as to the future. What I have to say, therefore, rests upon opinions which submit of meager statistical support. Indeed, any prophecy resting on current statistics is, in my judgment, unworthy of respect.

Editor's Note: Address delivered at the National Conference on Government, Pittsburgh, Pa., November 26.

What I have to say is merely a sort of dogma, or creed if you prefer, which has attached itself to me without conscious effort on my part. The points are, of course, perfectly familiar to you.

WHAT OF THE FUTURE?

The first article of my faith is that, unless certain unpredictable changes in technology take place, more radical than we can now profitably contemplate, the dominance of the city over American life will continue to grow. I say this in full consciousness of new deal progress for industrial decentralization, and with a strong personal disposition to the country as a way of life. The picture of a land dotted with garden cities, and enjoying the full benefits of industrialization without the disadvantages, is indeed a pleasant one. I hope that it can be made a reality, but it won't be accomplished by government edict or by government spending. Unless garden cities are articulated with the general economic life of the nation they will fail; and this articulation is far more difficult than the task merely of planning and constructing the villages.

Moreover, so far as business is concerned, the decentralizing forces at work relate to industry rather than commerce. In my judgment the city is bound to remain the great center of trade and finance. The services rendered by these functions to industry and agriculture are best carried on in cities, and will continue to be conducted there even in the face of widespread industrial decentralization. We cannot look to the disappearance of the city as a way of escape from city problems. Despite its discomfort and its few amenities, the city declines to be removed from the scene. So we assume that the National Municipal League will have work for a long time to come.

But this does not imply that squalor and discomfort are inevitable prices which society must pay in return for

the city. The vision of city planners is clearer than it was a generation ago, and the causes of our present discontents are better known. We are more ready to accept a collective responsibility for the conditions of city life than we used to be. This makes it possible to direct our treatment to fundamental and widely ramified causes. It enables us to make city planning more than a matter of parks and set-back lines. But we have learned also that planning a city involves plans for the nation as well, and that no city can plan for itself alone.

No city can now live to itself alone. The ardent debates over municipal home rule, for which the National Municipal League fought and bled in its earlier days, are largely of antiquarian interest. The drift is toward greater state control of local government, simply because local government is a collective enterprise even as among the local governments themselves. Thus, for example, we are approaching the day when state legislatures will begin to compel the consolidation of counties and municipalities for the sake of better supervision by the state, as well as for financial and administrative reasons. The swing towards larger basic units, I believe, will begin in earnest when the present emergency psychology recedes, and we begin again to think ahead more than a few weeks at a time.

CITY AND STATE RELATIONSHIPS

The end of the depression will find our cities in deep debt to the states, with the federal government also in possession of both legal and moral claims against them. Cities will be increasingly dependent upon state sources of revenue, and he who pays the piper in the long run calls the tunes. We have been saying for a good many years that each metropolitan area represents a community of interest transcending the selfish wishes of any component municipality. We can now begin to apply the

same reasons to a good many states in the manner in which we have been considering it in respect to metropolitan government. My own state of New Jersey is a notable example.

In saying this I do not wish to be understood as predicting the immutability of the states as at present constituted. In many instances, state boundary lines are today historic survivals whose values are largely sentimental. I am thinking of the state as a unit of government intermediate between the locality and the nation and such a unit has value and constant possibilities. In the course of the years the present circumstances of area and function of the states may be modified but I do not foresee an abandonment of the principle of national federalism, although its internal structure may be changed as time progresses.

The problems of adjustment in this field—political, social, and financial—will be most difficult in both theory and practice. Old-fashioned citizens must be prepared to see services, which have been hallowed by time as local functions, assumed by the state, if not indeed by the federal government. Taxpayers are beginning to demand that the state take command in cases where the separatist sentiment of localities is blinding them to the larger possibilities. But the fire of local civic interest need not be dimmed thereby; new functions will spring up and loss of responsibility in one direction will be compensated by accretions from another. The position of local government as a training school for democratic responsibilities need suffer no impairment.

THE NEED FOR THE SPIRIT OF REFORM

And finally, I expect to see the revival of municipal reform as a citizen's movement similar in nature to the broad sentiments which motivated those who founded this League. By this I mean something more comprehensive and

deep-rooted than the usual taxpayer's revolt. In its inception the League was a purely amateur organization. Later, as we all know, municipal progress became rather a technical matter emphasizing administrative practices. The bureaus of municipal research were the flower of the second stage of municipal reform. Their contribution came at a most appropriate time but tended to overshadow interest in political processes and the need for popular education in a few simple fundamentals. Today the advanced administrative technique, developed under the leadership here present tonight, is beyond the comprehension of the most intellectual average citizen. The new technique is necessary; but will a democracy accept and trust something it does not understand? The answer is that it will not, except as it trusts those in public office who do understand the technique.

I think we have gone about as far as possible in the application of difficult techniques until we have made commensurate progress in the field of politics and have thus provided a soil favorable to expert administration. We may take the civil service as an example. Civil service reform began as a moral movement against the corruption of the spoils system. The Pendleton Act was quickly passed, and in time the merit system was introduced into a dozen states and all the larger cities in a more or less formal manner. But it has yet to win general acceptance as a practical doctrine controlling administration. The art of personnel management has made pronounced theoretical progress, but with rare exception our theory is behind our practice. It is clear that the time has come for a second reform movement aflame with the vigorous moral urge that characterized the civil service movement a generation ago. Until we secure political leaders, not to mention civil service commissioners, who wish to see

the merit system succeed, it is idle to expect much from further developments in technique. And political leaders willing to accept the career idea in the public service will not emerge until the people demand it. The anachronism of an elaborately implemented personnel technique, operated under conditions of hostility and evasion by persons desiring to defeat its purpose, is something Bernard Shaw would enjoy.

The blunt fact is that our vaunted democracy must cleanse itself of excrescences, such as the spoils tradition and the obsolete political theory from which it sprang, and fit itself as an efficient instrument of social control. If democracy is to survive, it must be a practical success. No beautiful theories regarding the delight and spiritual values of freedom will save it if it cannot perform the minimum services in a manner demanded by the times. The people love liberty but they put ham and cabbage first, and if they can't get them under democracy they will transfer their affections and their spiritual values to other systems.

Most thoughtful people see the great gap between our political *mores* and the ideals which our *mores* might approach. The lag should be reduced. I know no method of doing it except by a spread of enlightenment. It is not a job of preaching that has to be done. It is a job of education involving more of us in the labor of political campaigns and the smoke of election battles.

Fisher Ames described the difference between monarchy (it would be called dictatorship today) and democracy as follows (I quote from memory): "Monarchy is like a merchantman. You go on board and ride the wind and tide in comfort and elation, but by and by you hit a reef, and go down. Democracy is life on a raft; you never sink but, dammit, your feet are always in the water."

The contrast was valid in Ames' day. We may hope that democracy will continue to afford the security of the raft, but unless we can recondition the raft to get our feet out of the water and to enable us to manœuvre it more easily, we shall, I fear, desert it for the seductive accommodations of the merchantman.

It is fortunate that this day of depression, when so many cities are in need of the oxygen tank and first-aid treatment, finds the National Municipal League so aggressive and flourishing. It is gratifying that while its emergency service is so active, the long term program can still be prosecuted with vigor. I hope that the need of the salvage crew will be reduced as the depression tapers off and that our energies can again be centered upon the education of a nation in civic standards and administrative proficiency.

And if we can make people angry enough to cast out political jobbery and political bosses mouthing insincere or unsound creeds, so much the better.

LEAGUE'S BUSINESS (Continued from Page 642)

Fortieth Annual Conference on Government Outstanding Success.—It will be gratifying to members of the National Municipal League to have such concrete evidence of increasing interest in the program of the National Municipal League as was apparent in the attendance at the meeting in Pittsburgh, November 26 and 27. Approximately six hundred persons registered for the conference and there were several hundred more present who failed to register. The conference concluded just as this issue of the REVIEW goes to press. Further details regarding the meeting will be published in the January issue.

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Radio Program.—For announcement of coming broadcasts see page 693.

HOWARD P. JONES, *Secretary*

A Greater City

Constructive planning needed to make the city of the future a fit place in which to live

C. A. DYKSTRA

City Manager, Cincinnati, Ohio

THE subject, "A Greater City," needs definition. We have gone through at least two decades in which only here and there were voices raised in protest against the education which the public was receiving in what this term ought to mean. During those days our urban dwellers were being convinced that cities had to grow or die. This truism was interpreted to mean a continual and accelerating increase in population, the development of more real estate and transportation facilities, the expanding of utility services, the building of higher and more daring buildings, and the bringing in of new industries and businesses. Cities like Detroit, for instance, were the envy of many others which kept their eyes on the census figures and bank clearings. Rapid growth seemed to be the criterion of success everywhere. Cities which jogged along without much ballyhoo, cities which were more or less content to remain places in which to live and work more or less happily, were counted back numbers and out of the race.

Well, we have had the welter of competition for place in the statistical column, and census figures for 1931 give the names of the winners. Some of the winners have wit enough to ask in 1934 what it was all about and where they are

going from here. The tale is told in terms of empty buildings, tax delinquencies on vacant lots, defaulted and refunded municipal bonds, bankrupt business enterprises, enormous security losses, and a harassing relief problem. Thousands of miles of public lighting structures and highway pavements run through territory that should be under the plow.

No need to gaze at this picture longer. You all know the story. The greater city proclaimed by the promoters as "just around the corner" will never be. It never could be except under the most extraordinary conditions and in very unique situations. The desire and demand for a subway—and these were widespread—were woven around the idea that many places were to be second New Yorks. A skyscraper on the plains of Kansas and Oklahoma just had to be. It was the sign and seal of the greater city.

The question then becomes: "Have cities learned their lesson?" Elemental truths need repeating so that mistakes cannot happen again. There must be widespread understanding of fundamental facts lest we slip back unawares into the fallacies which attended city building after 1900.

THE CITY OF THE FUTURE

1. Of first importance are the conclusions of the group which has been undertaking a study of our population

Editor's Note: Address delivered at the National Conference on Government, Pittsburgh, Pa., November 27.

possibilities. It will come as a shock to the overwhelming majority of our city builders to discover that within another generation the United States in all probability will have joined France as a country with a stabilized population. Birth rate and death rate will have become equalized, and the old projected curve used in every kind of calculation will have straightened out. There always remains the possibility that doors now closed to immigrants will be swung open again. Should this happen the curve will not flatten so soon. But the chances are that our restriction of immigration has become a settled policy and we will have to content ourselves with such population as we produce. Since there is no economic justification for large families, in all probability we shall not have them. As a part of this same picture it must be remembered that each year our population is growing older, with all that such a fact implies. Elementary schools are reporting already that fewer children are entering the lowest grades.

2. Few cities can hope to have any great future industrial growth. New industries will of course be born, but at the same time old ones are dying. Our plant capacity now existing will easily care for our expected population. Changes of all sorts are bound to come in this plant capacity, remodeling and new machines are on the way, but the requirements of future industry are likely to be less rather than more in so far as man power is concerned. Until a few years ago it continued to be true that further industrialization added to our industrial population. This accepted generalization needs revising in the light of electrical development and automatic machines. Particularly is this true since it is likely that technical developments will decentralize manufacturing and there will be no business or industrial reason for much further growth in our larger population centers.

As a corollary it may be suggested that some of our smaller cities have a good chance for reasonable growth.

3. If, then, certain cities do grow within the next generation or two, their growth will be at the expense of others. We will have industrial and population transfer rather than a quite general urban population increase. Moreover, the migration from farm to city cannot continue in the percentages to which we have been accustomed. There is no longer the large reservoir of rural folk to draw from, and the city jobs which attracted farm boys and girls grow scarcer with each year. It may be set down, therefore, that the drawing power of one city as against another in future years will be proportioned to the intangible values that may be offered rather than to the incentives of jobs to be found and fortunes to be made. Whether this or that family migrates to this or that city may depend finally on the question of whether there is a symphony orchestra or an art school available.

4. In the long run the spots in which people live must be livable. The very undoubted movement out of cities into suburban areas during the last generation, in the last analysis, is a protest against the kind of cities we have been building. Who would not avoid the subway and elevated if there is human possibility of so doing? What then of congestion, moving cabs, yelling newsboys, radios blaring from windows, noise of every kind, dirt and confusion, people crowded into rabbit warrens, nerves on edge, the lack of open space, trees and grass, the sun-baked pavements in summer, and the smoke and slush of a winter day. It is a provable fact that sane city folks who can afford it are willing to leave behind the so-called scientific improvements which have helped to make our cities what they are and once more consider the recreating of something we lost when the exponents and promoters of "the greater city" came

upon the scene. The happy city passed when ambitious citizens decided to go in for greatness and the fruits of applied science. Such cities as still retain an old-fashioned simplicity and the unhurriedness which antedated the day of the booster and promoter are perhaps the happiest in the modern world. Too much of the energy which built what we have was misdirected. We now realize this. It was no one's fault. No one planned what was going to happen. Individuals who believed in the doctrine that each can do what he will with what is his own, who believed that freedom for the individual means "rugged individualism," followed their own bent without let or hindrance and left the next generation with the problem of "cleaning up." Now we face the question of relationships, of order and intelligent foresight. Urbanism in the United States to date has not made for urbanity. And urbanity we must cultivate if life in cities is to be tolerable. The day of Stone Age men in the modern city is over.

HOW PLAN A GREATER CITY?

What are to be the specifications for the decent "greater city" of the future?

1. First of all, our cities as physical structures need replanning. So many building lots per acre, so many acres per block, so much frontage on the street, access to public transportation, and so on—these were the rules which bound us. The laws of the Medes and the Persians were no more compelling than the customs under which we laid out our cities. Our cities need replanning, and in many cases we will have to forget that we have streets and alleys and begin with fresh drafting paper and fresh ideas. Particularly is this true of the close-in, blighted areas which now are good for nothing except slums. These areas cost the public dearly in delinquency, crime, disease, dirt, and sordid citizenship. To those who say

this cannot be done without subsidy we have only to answer that such areas are now heavily subsidized. Whether rebuilt or not, the public must now pay the bills. And if we must pay the bills let us have decency for our expenditure. What Napoleon did with field guns in the heart of Paris we can do by less extraordinary procedures.

Replanning will mean that all of our conceptions about the values of congestion need reconsideration. Mobile rather than transportation in fixed grooves will give the clue to this reconsideration. Subways and elevated structures which were to relieve congestion succeeded only in making it intolerable. The high building which was to give us convenience has proved a delusion and a costly experiment. No student of this problem and few hard-boiled investors but will agree that we would have had better cities had we planned them horizontally rather than vertically. Once, many centuries ago, we tried to reach Heaven by building a structure. The Tower of Babel was the result. To that old confusion of tongues which was the result of that first skyscraper we have added "confusion worse confounded."

Our replanning must take place under modern building codes and zoning laws, with our minds and hearts dedicated to the welfare of those who will live under municipal conditions. The demands for light and air, recreation and healthful living, decency, privacy, and the development of personality, must first be met. We may even find that such development will be a profitable enterprise in the long run. Perhaps we have been trying to take our profits too quickly—perchance in one short lifetime. It is high time to realize that cities must be built for the centuries and not for one generation. We have been building structures rather than cities. In building the bridge or the building we have as a matter of course calculated the

stresses and strains which they will have to meet. Not so with our cities. The child building with blocks has taken more pains with his problem.

2. Our municipal political structure needs overhauling. Had we intentionally undertaken to have planned a governing system for our urban areas which would provide the maximum amount of confusion and intricacy—a system impossible to administer simply and effectively—we could not have produced anything so labyrinthian as what we have. It is clear that there is little chance to develop a sane urban civilization in this country unless we are willing to do a thorough job of accommodating public administration to the social and economic needs of these great city populations. Many of our most cherished and widely held ideas will have to go on the dissecting table during this process. But we have come to the time when such an operation is essential to the life of the patient. Such an undertaking will require, furthermore, some radical rearrangements in our federal-state-city relationships, particularly in the fields of function and taxation. The problems of metropolitan areas and regionalism hardly need mention to this audience.

OUR ECONOMIC SYSTEM

3. The greater city depends in some large degree upon the kind of economic structure which we are in process of building. Never in the history of our cities has their very existence been so challenged as in the last decade. While it is true that we have had little or no actual starvation, it remains a fact that a considerable proportion of our city populations have lost all sense of security and all hope of opportunity. Both of these are essential elements of the American dream, and we cannot retain our believed-in spiritual America when such values are gone. The impact of this depression experience has levied a heavy toll upon the morale of our citi-

zenship. To be without hope is impossible. Popular government cannot continue if faith is lost. And such qualities depend in some large degree upon economic and social security. We have had them in America because until recent years the enterprising and willing individual could make his way and provide for his family. This was true even after the frontier days were over because we had new frontiers in industry and business available.

The machine has changed much of this. Meanwhile, we have not adjusted ourselves mentally or spiritually to our changed economy. From a day when *all had*, we have been transplanted to a day when we are divided into those who have and those who have not. Meanwhile, we have more resources than ever and more man power to create. But we have killed the creative spirit by specialized work and automatic machinery. The answer to our situation is obvious. Changes have to be brought about gradually and steadily, and we all hope by peaceful means, which will recreate the old American spirit in terms of a new economic situation. We cannot have a great citizenship until all are so situated that the attention of each is pitched at a level above the struggle for mere subsistence and a satisfying of animal wants.

The system of slavery always supplied such a minimum. But we did away with it because we believed in individual freedom and opportunity. Just so we must be about changing the condition of the millions who now threaten the soundness of American life because, through no fault of their own, they can play no part in our economic and social structure. Relief, no matter how generous, is no answer to this problem. Each must be a part of some enterprise and be allowed to develop a constructive life for himself.

Any re-designed economic structure

(Continued on Page 666)

Uncle Sam or Boss Sam

Need the abolition of "ragged" individualism involve the abandonment of rugged individualism by local governments?

HAROLD S. BUTTENHEIM

Editor, The American City

IN THE sixth year of a depression, what attitude ought our titular Uncle Sam assume towards his thousands of nephews who comprise the city fathers throughout the land? Can he best serve the nation's municipalities by abdicating as Uncle and enthroning himself as Boss?

More specifically, is it the highest duty of Congress or of a federal administrator so to control from Washington expenditures for local public works that graft and inefficiency will be minimized? Or ought he so to decentralize and facilitate such spending, under reasonable standards and safeguards, that local initiative can function and widespread employment speedily result? In brief, is it more important to prevent a thousand men from stealing or wasting than to prevent a million men from starving or begging?

I propound these queries at the outset because they raise questions quite fundamental to the problem of the inter-relationships of municipalities and the federal government. To discuss this subject intelligently, consideration must be given not only to present conditions but to current trends. Among the most dangerous of the latter, in my opinion, is the trend towards assumption in Washington not only of centralization of power but of a monopoly of wisdom and virtue.

As I suggested in my talk for the

League of Virginia Municipalities at the Institute of Public Affairs, in Charlottesville last July, the abolition of ragged individualism need not involve the total abandonment of rugged individualism by our municipal governments. As we now enter, however, a sixth year of abnormal unemployment, the long-continued fear of raggedness threatens the ruggedness of our thinking on public problems. As a result some of the best possibilities of the new deal are in peril of being forgotten. Many local officials, indeed, have become so frightened that they seem willing to leave to Washington not only the fixing of the rules of the game, but the shuffling and dealing of the deck, and the playing of the honor cards as well.

That local officials must look to the borrowing and taxing powers of the federal government as essential and major factors in the relief of distress and the restoration of prosperity, is now too evident to need documentary proof. But that, in the apportioning and spending of federal funds for local public works, there has been too much centralization of authority in Washington seems certain also. Some PWA figures are worth citing.

On June 16, 1933, the National Industrial Recovery Act was signed by the President. It made available \$3,300,000,000 for public works and housing. To this fund an additional

\$400,000,000 was allocated by the President out of appropriations made by the 1934 Congress.

The main purpose of Congress in appropriating these huge sums was, of course, the relief of unemployment and the restoration of prosperity. Disbursement of funds for federal projects proceeded with reasonable speed; but for other projects the actual disbursements have thus far been distressingly small. Up to November 12, 1934, (nearly seventeen months after the 1933 act was signed) the record shows only \$4,759,675 paid out for housing and \$240,072,846 for some four thousand non-federal projects other than housing. Definite allotments not yet disbursed include \$118,419,100 for housing projects and \$747,048,737 for non-federal projects other than housing; the balance of the \$3,700,000,000 being accounted for by federal projects other than housing of which more than \$1,410,000,000 has been disbursed and about \$1,150,000,000 definitely allotted.¹

In assuming a critical attitude towards this failure to give prompt and effective stimulus to employment in the local construction and building material industries, which was one of the primary purposes of the National Industrial Recovery Act, it can hardly be necessary for me to assure the present audience of my hearty accord with many of the standards set up in Washington to safeguard the proper planning, honest financing, and sound construction of federal-aid public works and housing developments. But a serious mistake needing prompt correction is the assumption that, having adopted these

standards, the staff of the PWA in Washington, or ultimately the administrator himself, must approve the details of every local project. As I suggested in my opening queries, the time has come to ask ourselves whether waste is really more iniquitous than want. And another question which needs to be asked—and answered, I believe, in the negative—is whether an emergency, even as serious as the present one, is justification for centralizing in Washington a degree of control over municipal affairs which is wholly alien to our principles of home rule and local responsibility.

II

Here, again, let me not be misunderstood. I have long been an advocate of effective leadership by the federal government, not as a bureaucratic overlord, but through its facilities for making available, to municipal and county governments, information and inspiration for efficient and progressive local administration. This may be illustrated by quoting from a 1934 book, "City Government in the United States", by Charles M. Kneier, Associate Professor of Political Science of the University of Illinois. In a chapter discussing the relation of the national government to the cities, the author says:

"The development of federal activities which are of interest to and affect cities has been largely a recent one. This is illustrated quite forcibly by a comparison of a letter of Secretary of Commerce and Labor Nagel, written in 1912 in response to a request from *The American City* for a statement concerning the relations of his department with cities, with that of Secretary of Commerce Hoover in reply to a similar request in 1927. While the work and publications of the Census Bureau were about the only activities which Mr. Nagel could list in 1912 as of primary interest to cities, the statement of Mr.

¹Among the major items of the non-federal disbursements and allotments are nearly \$200,000,000 to railroad companies; while the federal disbursements and allotments include \$400,000,000 each to the Civil Works Administration and the Federal Aid Road System, and more than \$277,000,000 to the Navy Department, mostly for the construction of naval vessels.

Hoover made in 1927, enumerating the activities of his department in this field, indicated that it was approaching the status of a federal bureau of municipalities."

Professor Kneier's comment recalls the fact that back in 1912, through articles in various periodicals, it was suggested that there be established in Washington a federal bureau of municipalities, which would render to the cities, towns, and villages of America a service somewhat analogous to that performed for the rural sections by the Department of Agriculture.

The proposal came to the attention of Woodrow Wilson, then Governor of New Jersey and a candidate for the presidency. In a letter to the editor of *The American City*, dated August 22, 1912, Mr. Wilson wrote: "The suggestion interests me very much indeed, and should I be elected to the presidency, I shall wish to have an opportunity to discuss it very seriously indeed with those interested."

Governor Wilson became President Wilson; but the World War came along and the proposal had to give way to other problems of more immediate and serious urgency.

In *The American City* for November 1927 the outline by then Secretary Hoover of the services to municipalities being rendered by the Department of Commerce, was followed by an editorial note in which it was stated that: "It is the hope of *The American City* that under the next federal administration the idea [of 1912] may be revived. In that event, the significant and increasing service to our local governments and civic organizations, under the leadership of the present secretary of commerce, may well point the way to the wider cooperation which could be given if Congress were to create, with adequate funds, a federal bureau of municipalities."

III

If *The American City* were to express an editorial opinion today as to the advisability of establishing in Washington a federal bureau of municipalities, cognizance would be taken of the exceedingly valuable services to local governments now being rendered in Chicago under the aegis of the Public Administration Clearing House and the Public Administration Service. Here we have, working in effective coördination, thirteen national organizations. To list them in alphabetical order:

American Legislators' Association
American Municipal Association
American Public Welfare Association
American Society of Municipal Engineers
Bureau of Public Personnel Administration
Governmental Research Association
International Association of Public Works Officials
International City Managers' Association
League of State Governments
Municipal Finance Officers' Association
National Association of Housing Officials
National Association of Tax Assessors
United States Conference of Mayors

As long as adequate foundation and membership support can be secured for such organized efforts for improving state and local governmental standards throughout the United States, certain of the functions previously proposed for a federal bureau of municipalities will be better performed than would be possible as a governmental activity. Indeed, the continuation and enlargement of the work now being done by the Public Administration Clearing House and the strengthening of non-federal organizations in the various fields of public administration may prove to be a much needed means of preventing too great centralization and bureaucratic control in Washington.

It is to be hoped, however, that while other urgent problems of the new deal are being solved, the federal administration will not overlook the substantial aid which it might render to local governmental units throughout the United States through a fact-finding and coör-

minating bureau of local government. Many statistical and factual data of great public value are obtainable by the Bureau of the Census and other federal agencies, which local officials or citizens' organizations could not otherwise secure.

There is need also, in the interest both of economy and of efficiency, for coördinating more effectively the municipal aids available from Uncle Sam and for making them better known. It is still true, as when Paul V. Betters wrote his monograph on "Federal Services to Municipal Governments" in 1931, that "many of the most important federal services to cities are located in unsuspected places, are rendered by agencies whose titles afford little indication of their municipal functions, or are under the jurisdiction of bureaus in a number of different departments."

The Public Health Service, for example, continues to function as a bureau of the Treasury Department, though at least six of its ten major functions have to do in some way with municipal health administration. These include a wide range of research activities, studies of special health problems in coöperation with cities, the conduct of health administration, sanitary and milk-sanitation surveys for cities, assistance in the prevention and suppression of epidemic diseases, and general information and publication services.

"Local health officers also depend," as Mr. Betters pointed out, "on such aids as the vital statistics compiled by the Bureau of the Census and the services rendered by several bureaus of the Department of Agriculture.

"Reference should be made, also, to the publications of the Children's Bureau of the Department of Labor on prenatal care, infant care, and the care of children."

Several years prior to the publication of the Betters monograph, *The Muni-*

cipal Index had been publishing lists, furnished to it by federal officials, of the information and services available for municipalities and civic organizations from the various bureaus of the departments in Washington. The last such compilation, made in 1926, had for the Department of Agriculture, 47 entries; Department of Commerce, 52 entries; Department of the Interior, 18 entries; Department of Justice, 2 entries; Department of Labor, 10 entries; Department of the Treasury, 24 entries; Department of War, 22 entries.

If these lists were now to be revised, there would be few, if any, deletions, and there would be, of course, many additions to cover the activities of the alphabetical agencies which have sprung, more or less full grown, from the fertile heads of the new deal. Without Uncle Sam becoming Boss Sam, he could establish a statistical and factual bureau which, if properly administered, would be of invaluable aid to the several agencies of the federal government in performing and coördinating their particular work, and which would greatly improve the work of the organizations of officials, both those centered in the Chicago group and those operating elsewhere.

IV

Intelligent consideration of relationships involves the attitude of both parties concerned. So far this discussion has had to do more with the federal government's attitude towards the municipalities than with the municipalities' attitude towards the federal government. Having criticized Uncle Sam's tendency to become Boss Sam, it may not be amiss to score the tendency of many states and municipalities to become suppliant beggars.

To restore nation-wide prosperity and to aid in avoiding future depressions, I am convinced that the public interest demands—to quote from the Tax

Policy League's statement of principles: "That achievement and maintenance of a high level of permanent prosperity be promoted by the gain in social income derivable from steadily increasing expenditures by national, state, and local governments for well planned, well timed and well administered public works and community facilities beneficial to business and to health, education, recreation and culture."

For the next few years, and perhaps permanently, the financing of the bulk of these added expenditures must be the task of the federal government. But the funds therefor will not be created in some mysterious way in Washington; they will flow into the treasury from communities all over the United States. In apportioning such funds and in controlling their expenditure, therefore, community rights cannot with justice be ignored. Nor is it in the public interest that local governments lean too heavily on the ample bosom of Uncle Sam.

As *The American City* has pointed out editorially, "notwithstanding our recognition of the urgent need for adequate federal appropriations for local public works, we are convinced that many local officials are failing to play their proper part in the campaign for national recovery. There are many efficiently managed municipalities and counties throughout the United States with ample margins of taxing or borrowing power to finance their maintenance and construction needs without federal aid. Failure of local officials to take a vigorous affirmative stand in this matter has resulted from the activities of shortsighted taxpayer groups who have become much more vocal than their more forward-looking fellow-citizens. Unless determination to render fundamental public service overcomes the fear of criticism in such cases, public properties and real estate values will continue to deteriorate—and the

restoration of employment and prosperity will be further delayed."

V

Municipalities have been forced into a needlessly suppliant attitude towards the federal government in some states—and are in danger of being so forced by the 1935 legislatures in other states—through the adoption, at the behest of selfish interests, of shortsighted tax-limitation laws. If the present campaign of the National Association of Real Estate Boards should succeed, there will be foisted on the municipalities of many states drastic constitutional or statutory limitations on real estate taxation.² If such tax limitations were restricted to buildings and other improvements, and if the municipalities were left free to tax for public purposes the community-created land values, the results would be beneficial. But for local governments to ask federal aid in the financing of public works which will increase or stabilize land values, and

²The news service of the National Association of Real Estate Boards issued to newspapers for publication on October 27, 1934, a release of which the first paragraphs read:

"A total of 35 states now have on a definite campaign upon one or more points of the six-point program for real estate tax relief adopted by the National Association of Real Estate Boards in January, 1933, according to a report placed before the association's board of directors at their quarterly meeting in Chicago (meeting to be held October 26 and 27). The report is from the National Committee on Local and State Taxation, which now has approximately 550 members, representing some 400 cities in 45 states, each a designated local center of information on tax relief measures.

"Of the 35 states, 16 have taken as a central point of their campaign a proposal for a constitutional or statutory over-all limitation upon the total rate leviable on general property; 17 take other points of the program. Over-all limitation is urged by the association as a forcing measure for widening the tax base.

"Seven states already have an over-all limitation. Of these, six now have active campaigns in progress for the spreading of school costs to a wider base. The association urges that school costs be transferred in greater measure from the local governments to the state, since the state may effectively levy on forms of wealth which cannot be reached by local governmental units."

then to acquiesce in legislation which will divert such values into private profits, is a procedure so inequitable as to demand that it be checked by federal action.

There is excellent precedent for such action in the fact that Congress last June, in appropriating funds for federal-aid highways, put itself on record as opposed to the diversion of gasoline taxes and motor fees to other than highway purposes. As outlined editorially in *Engineering News-Record* in June 1934: "Congress has gone on record in this act as believing that 'it is unjust to tax motor-vehicle transportation unless the proceeds of such taxation are applied to the construction, improvement, or maintenance of highways.' Then, to give concrete form to this view, it provides that after June 30, 1935, 'federal aid for highway construction shall be extended only to those states that use at least the amounts now provided by law for such purposes in each state from state motor-vehicle registration fees, licenses, gasoline taxes, and other special taxes on motor-vehicle operators and owners . . . provided that this shall not operate to deprive any state of more than one-third of the amount to which it would be entitled.' Thus, in plain language the states are told that Congress opposes diversion of gas taxes from highway purposes and that they have one year in which to eliminate existing diversions that are not clearly within the limits set by state law. Further, by tying the provisions of this act to provisions of existing state laws, states are kept from legalizing existing diversions or from making larger diversions possible by new laws."

Similarly, my present suggestion is that the next public works appropriations act might well include a section wherein Congress would enunciate the principle that, in allocating future loans and grants for local public works or housing, preference shall be given to

states which do not deliberately curtail their ability to recover, through taxation, the added values created by governmental expenditures.

VI

Throughout American history the land racket has been one of the most pernicious of the methods by which private speculation has absorbed or destroyed public benefits. Realizing that fact, I have great admiration for the vigorous attempts of Secretary Ickes to prevent the mulcting of the federal treasury by land sharks. But our more immediate problem is to transfer some millions of families from relief rolls to pay-rolls. How best to do this with maximum speed and public benefit, and with minimum interference with the proper functions and responsibilities of local officials—this is today's great challenge to those concerned with relationships between municipalities and the federal government. An essential, in my opinion, is the declaration by Congress or by executive action of certain broad, fundamental principles, and the retention by the states and municipalities of the largest possible measure of local initiative and responsibility. Local governments need in Washington a coöperative Uncle Sam, and not a dictatorial Boss Sam.

Solution of our political problems will thus be facilitated. And for solution of our economic problems the wisest course, I am convinced, is to be found not in the curtailment of either private or public production, but in a just and scientifically coördinated system of public finance and taxation which will stimulate wise and liberal spending—by national, state, and local governments—for the advancement of the general welfare to standards higher than the world has ever known.

Editor's Note. Address delivered at the National Conference on Government, Pittsburgh, November 27, 1934.

Selling Public Enterprise To the Public

The public relations policies of public commercial undertakings found inadequate to keep consumer satisfied

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THE most neglected aspect of public administration is salesmanship—what is usually called, in the broader sense, public relations. In recent times, however, governing officials have begun to learn that efficiency and good service alone will not suffice—the public must be made to appreciate what it is getting.¹ This consideration is particularly true in the case of economic services operated either directly by the government or by a quasi-governmental agency such as the British Broadcasting Corporation or the Tennessee Valley Authority. The new emphasis on public relations in government generally is attributable, in large part, to what has been learned from the administration of government-operated commercial services. When there is competition between various forms of enterprise, when the customer can “take it or leave it”, when the demand is elastic, and when price is an important element in the volume of business, the managing officials soon learn to give special attention to the desires and the attitudes of the customers.

Improvement of public relations methods is quite clearly the greatest existing challenge to public commercial

enterprises. In the past government-operated or controlled services either have not been permitted to spend funds in an effort to influence public attitudes or else they have not sufficiently recognized the necessity of public relations activities. On investigation it is usually found that most publicly operated services are far more efficient than even interested parties suspect. Illustrative of the general situation is the experience of an industrial psychologist who investigated the business efficiency of a state-operated telephone and telegraph system and who compared the results with those of comparable private undertakings. Said this expert at the end of the survey, “Business houses ought to follow the example of the post office in its methods and the post office ought to follow the example of business houses in making the best of itself.” The writer then went on to explain that whereas in important respects the administration of the British telephone and telegraph system was more efficient than that of any private business which might be mentioned, the state-operated services failed to give sufficient attention to salesmanship and to consumer attitudes.

The source of the old idea with respect to the customer policies of public commercial undertakings is not difficult to locate. Government was not supposed to go into business and when

¹See, for example, the challenge presented by Sir Stephen G. Tallents and Harold Whitehead, “Salesmanship in the Public Service: Scope and Technique”, (1933) *Public Administration*, XI, 259-276.

it did, for one reason or another it was not permitted to "make the best of itself". Advertising, educational releases, employment of trained public relations officials were all taboo. The experience of the British Post Office prior to the last four or five years is more or less typical of this early attitude toward publicly operated undertakings. The restrictions which were imposed upon the business freedom of this state-operated service are revealed in the advice given to post office officials by the treasury in 1883. The postmaster general had proposed that the telephone service should be popularized and that funds should be made available for that purpose. The treasury, stated the official memorandum, objects "to anything in the nature of solicitation and above all personal solicitation." The post office must be content to bring its offers "fairly within the knowledge of the public" and thereafter to wait for the public's demands. What a difference there is today!²

A great deal of variety exists in the relative emphasis adopted and in the publicity methods pursued by state-sponsored economic services. These differences are probably explained by the lack of adequate knowledge concerning public relations techniques, by local restrictions imposed upon the officials, by the requirements of the particular service, and by the predilections of the individual in charge of publicity. Generally speaking, public relations policies may be said to be either defensive or persuasive. The principal defensive activities are the handling of complaints and the issuance of statements and editorials in response to outside criticisms. Among the positive

policies of obtaining and holding good will are advertising, staff training in public relations, the preparation of officially inspired educational releases and the establishment of personal relationships with other publicity and propaganda agencies. These diverse methods of carrying on public relations activities are found in one or more of the public economic services with which the writer is familiar. The policies and methods adopted by some of the outstanding public commercial undertakings may be seen in the publicity and informational programs of the British Post Office, the Central Electricity Board, the British Broadcasting Corporation, the United States owned Panama Railroad Company, the Tennessee Valley Authority, and the Los Angeles Department of Water and Power. The last mentioned service is the only one that employs all of the public relations methods which have been referred to above.

CONSUMER COMPLAINTS AND PUBLIC CRITICISMS

In approaching what has been characterized as the defensive techniques of public bodies, an important difference between the handling of consumer complaints and of public criticisms needs to be noted. In the first place, it will be recognized that not all of the agencies which have been mentioned above have to deal with the complaints of individual consumers. This is true of the Central Electricity Board, for example, which merely produces and transmits electricity over a national grid and thereafter sells it to distributors, and it is also true of the Tennessee Valley Authority at the present time at least, although when the TVA actually begins to sell power and to enter into relationships with individuals and firms it will probably have to give more attention to the complaints of

²Cf. Marshall E. Dimock, "British Public Utilities and National Development," London, 1933, p. 141 ff.; see also Harold Whitehead, *op. cit.*, p. 270 ff.

consumers. It is also true that the Panama Railroad Company, which operates retail stores, hotels, and various other commercial services on the Isthmus of Panama, does not have special officials giving their whole time to consumer complaints; but this is undoubtedly an oversight which should be rectified.³ The other public undertakings which have been mentioned, namely the British Post Office, the British Broadcasting Corporation, and the Los Angeles Department of Water and Power, have created special agencies with which to deal with the criticisms and complaints of individual customers.

In all of the organizations which have been mentioned, general criticisms which appear in the press, over the radio, and in various other places are given attention by the several administrations. These criticisms which are current in public discussion may be dealt with by the special official who is entrusted with the handling of consumer complaints, but in every organization it may be taken for granted that the head of the service will also give a great deal of attention to adverse and constructive criticisms. One of the principal functions of a chief executive is to keep his ear to the ground. Needless to say, the head of a service must delegate the responsibility of detecting, organizing, and evaluating public criticisms prior to his dealing with them personally. This responsibility is usually devolved upon the subordinate in charge of public relations, upon the head of the particular department or service affected, or upon a special assistant in the executive's own office.

Action upon specific complaints of consumers may be, and frequently is, taken by the head of the operating ser-

vice rather than by the publicity and public relations bureau at headquarters. This is true, for example, in the British Post Office where complaints from consumers are received by special officers in the postal, telegraph, and telephone branches. Serious criticisms receive the personal attention of the head of the particular service. Experience everywhere proves that prompt, intelligent, and courteous attention to the complaints of consumers will go a very long way in maintaining the satisfaction and good will of the public. A division of responsibility according to which complaints are handled primarily by the head of the technical service and general criticisms are considered by the public relations bureau seems to be a sound one. However, there should be close coöperation between the officials handling consumer complaints and those in charge of publicity and public relations, as the experience of the British Post Office, for example, clearly shows.

ADVERTISING POLICIES

A constructive method of overcoming complaints and criticisms, particularly general ones of long standing, is by means of intelligent advertising. On the part of most public bodies there has long been a prejudice against commercial advertising because it is thought to be raucous, undignified, and unreliable in many cases. However, it should be recognized that advertising is merely a general term for a wide variety of emphases and purposes.⁴ It is true that the object of most commercial advertising is merely to create a demand, but it may also be used as a reliable, educational medium to overcome prejudices and misunderstandings and to emphasize the ability, the good service, and the aggressiveness of the organization. It is in connection with these latter purposes that advertising, as

³This question is considered in the writer's recent book entitled "Government-Operated Enterprises in the Panama Canal Zone." University of Chicago Press, 1934.

⁴Harold Whitehead, *op. cit.*, pp. 267-269.

broadly construed, is particularly necessary in the case of publicly operated enterprises. If the publicity program of a public undertaking is intelligently handled, it can be educational and dignified. Since 1930, for example, the British Post Office has become one of the largest advertisers in Great Britain and has particularly emphasized the uses and conveniences of the telephone. Exhibits have been set up in prominent downtown locations and full page advertisements showing the technical and aesthetic developments in the telephone industry have been printed. The results have been that the usefulness of the telephone has become much more generally understood, the installations and net volume of business have increased even during depression, and the attitude of the public toward the post office as a whole has improved.

Not only can advertising be used as a medium of disseminating reliable information, but it is particularly important for public bodies in overcoming unfounded prejudices and time-worn misunderstandings. Because of the prejudices which have been built up in most countries against governmental operation of economic services, it is particularly imperative to wage a counter-offensive in the form of general enlightenment and appreciation—this means skillful publicity, emphasizing the aspects of administration in which government services are allegedly weak, namely, efficiency, promptness, and interest in the consumer. It will be admitted, without argument, that this type of publicity is far more difficult to prepare and to disseminate successfully than is the mere advertising of the particular product, but it is far more valuable and its effects are far more pervasive and permanent. An example of what can be done in this direction is found in the recent publicity methods of certain British railroads. They have

run full page advertisements, printing the photographs of various heads of administrative divisions dealing with services which are particularly designed to take care of the convenience and needs of the public. Below these photographs there have appeared statements emphasizing the service motif, the progressiveness, and the responsiveness to consumer needs of the administration as a whole. It is true that this type of publicity, if overdone, might be made ludicrous, but when effectively handled, as it has been in the cases referred to, it is a very powerful instrument in the establishment of friendly relationships with the general public.

STAFF TRAINING FOR PUBLIC RELATIONS

One of the most important and permanent methods of solving the problem of public relations with citizen-consumers is by giving more attention than has been done in the past to the special training of public employees in dealing with customers. This is one of the foremost tasks of public administration. It is an oft repeated statement that the average citizen forms his opinion of governmental administration by the competence and courtesy of the window clerks and officials with whom he comes into contact at the post office or at the city hall. This being the case, it should appear in theory, and it has been proved in practice, that these employees should be given a special training in meeting the public, just as the sales people in the largest and most successful commercial establishments almost invariably are. Three or four years ago, the British Post Office employed a firm of public relations consultants, who, among other things, gave counter clerks and other employees who deal with the public special training in public relations methods. This instruction involved such rudimentary things as voice training, politeness, and how to deal with nervous and unreasonable

people. This investment has already begun to bear rich fruits in the form of a better attitude and greater appreciation on the part of the public as a whole. It is a well-known fact that department stores and other large establishments teach young clerks an improved method of saying "thank you", and public commercial undertakings can afford to do no less.

The training of public employees in consumer relationships might be made part of a general program of training, but on the other hand there is much to be said in favor of special instruction by an outside firm of specialists, as the British Post Office has provided. It is not an exaggeration to say that in case public commercial undertakings can approximate the public relations techniques of the best private establishments, the greatest existing weakness of public commercial administration will have been overcome. The employment of experts in public relations is a cheap price to pay for this accomplishment.

OFFICIAL RELEASES OF PUBLICITY

It must have occurred to every public relations expert at one time or another that if he could only control the stories that are written and the information which is circulated by other channels of publicity, he need have no fear of adverse criticisms relative to his own undertaking. Even though most publicity men probably would not aim so high, almost no one would wholly overlook the desirability of preparing press releases and syndicated articles for wide circulation. Of the public commercial undertakings which are under review, the Central Electricity Board is the one which has made the most extensive use of this method of influencing public opinion. Having access to all of the facts relative to the development of the grid and having in its employ some of the best publicity and public relations

men in the industry, this quasi-governmental establishment is able to produce reams of newspaper articles with which the press of the country is virtually flooded. Probably as high as ninety per cent of all of the articles and editorials which appear in the British press relative to the national electricity development are written, so far as content or actual wording is concerned, in the public relations department of the Central Electricity Board. It is not too much to say that because of the effectiveness with which the publicity work of the Central Electricity Board is carried on adverse criticism is virtually impossible.

Among most public relations directors with whom one talks, there is a great deal of misgiving relative to an ambitious effort to control what is written and said about the particular service. Their statement usually is that such high handed methods are openly resented by the journalistic profession and that in the long run the reaction against the virtual monopoly of press releases will react unfavorably, as a strong force, against the organization.

A variation of the same theme is an arrangement whereby the public relations director is enabled to gain wide circulation and a virtual monopoly of his press releases by means of distributing them to interested organizations. This form of collaboration, for example, is seen in the publicity and educational efforts of the Central Electricity Board acting in coöperation with the trade association of the organized electrical manufacturers. By using this circuitous method, the net effectiveness is the same and at the same time the complete onus for the advertising and propaganda does not rest upon the quasi-governmental agency.

Another illustration of the uses to which interested groups may be put by

public commercial undertakings is found in the public relations activities of the Los Angeles Department of Water and Power. This municipally owned enterprise, the largest of its kind in the United States, not only maintains a full-fledged publicity and educational division and not only publishes large numbers of pamphlets, descriptive stories, and informational tracts relative to the department of water and power, but in defending itself against its adversaries and in arousing interest and support among the citizens, it makes very important and constant use of an organized Citizens' Defense League. This organization, although an unofficial one, works in close coöperation with the director of public relations of the department of water and power. Its membership is composed of public spirited individuals who are interested in protecting municipally owned services and in extending their efficiency and prestige. When information comes to the department of water and power or when controversial issues must be dealt with, and it is not considered desirable for the administration to deal with them personally, the Citizens' Defense League frequently can render valiant service in the department's behalf.

OPINION-FORMING CHANNELS

One school of thought relative to public relations favors almost exclusive reliance upon the personal contacts between the director of publicity and individuals in the field of journalism, radio, and other opinion-forming agencies. This method has been used with outstanding success, particularly by the British Broadcasting Corporation and by the Tennessee Valley Authority. In both of these cases the directors of public relations rely almost exclusively upon this method of learning what the public thinks and of keep-

ing the public informed and contented. In both cases the director of public relations is a former newspaper man, who has a wide circle of acquaintances among journalists, radio broadcasters, and men in public life. When this type of public relations technique is adopted, the all-important consideration is for the publicity director to remain "one of the boys". By rubbing shoulders with newspaper reporters, he finds out what the attitude of the newspaper is, what various segments of the public believe, and what the newspapers want in the way of new stories. By this type of personal relationship, criticisms which appear in the press editorially can be immediately taken up with the editor, when frequently a friendly conference is all that is necessary to clear up the outstanding difference. Not only is this method a means of obtaining support on the part of influential newspapers but it is an important means of informing the administration of policies or practices which are open to criticism. This aspect of the method under consideration is obviously of very great importance. For example, the director of publicity of the Tennessee Valley Authority makes it a practice to collect all criticisms, both adverse and favorable, each week and to circulate them among the higher officials of the authority in the form of a weekly circular. It has been found that this method of keeping in touch with official and unofficial criticisms is one of the most important methods of improving administration and of holding the support of the various governmental units and the press.

CONCLUSION

If greater attention to the attitudes and desires of the consuming public is the greatest outstanding need of public commercial undertakings, it would appear that every such organization should have a specially trained official

dealing with these matters. Furthermore, it is important that the variety of methods employed by public as well as by private commercial undertakings should be thoroughly understood as a means of broadening and improving the public relations techniques of public bodies.

A very important aspect of improved public relations, and one that is frequently overlooked, is that greater attention should be given to the internal operation and employee attitudes of the undertaking itself. This would appear to involve more adequate attention to consumer complaints, to general outside criticisms, and to the decorum of employees in their dealings with the public.

Among the methods of distributing information, of forming public opinion, and of dealing with adverse criticisms

and long-standing prejudices, we have referred to advertising, official releases of publicity, and contacts with opinion-forming channels. All of these techniques undoubtedly have their place and the emphasis which is placed upon the particular method will probably be determined by the type of enterprise in consideration and by the requirements of the given situation. It should be emphasized, however, that advertising, as broadly and culturally construed, has a very important place in the conduct of every public enterprise which has services to sell. As the writer has said before, what public commercial undertakings should attempt to do is to build upon the traditions of public service and to borrow the best methods of the business world which appear to be designed further to improve the services which they have to offer.

A GREATER CITY

(Continued from Page 653)

must develop again a new and better individualism no matter what social controls we bring to the aid of a future society. We cannot have anarchy in the industrial world and not reap its results in our social structure. If in place of anarchy we establish order and reasonable processes of coöperation, we may again create the kind of diffused prosperity which once was the symbol of our greatness.

Finally, the greater city of the future depends upon the incentives which we set up for city life. The city has always been the promoter and protector of the advances we have made in the art we call civilization. Under the machine we have a new kind of civilization in progress—one in which there can be enough

for all if we so will it. What cannot a civilization of plenty produce? Certainly it is unnecessary to conceive of such a civilization in terms of numbers, size, or far-flung area. With science as its handmaiden and a people willing to accept the implications of science, it will be possible with intelligent effort to make almost any dream come true. Yes, this will require comprehensive planning in almost all of our social effort. Only by such planning will we be able to stabilize our present quivering structure and bring unity and harmony into urban life. The opportunity lies before us, for we face reality as never before. Those who see this reality should make the most of the situation. This is not only the day of the prophet, but also the day for the constructive builder of human institutions.

Rehousing the Slum Dweller Is Not Enough

Rehabilitation of the tenant as well as the building he occupies must be included in better housing plans

BEATRICE GREENFIELD ROSAHN

Housing Research Consultant

WITHIN one year's time the legislatures of eleven states¹ passed public housing laws enabling municipalities to take advantage of federal grants and loans for slum clearance and low-cost housing. Such radical action in the face of wide-spread opposition to governmental housing is indicative of the earnestness with which many communities now regard the slum problem.

Many cities have been active in the preparation of data bearing on the local housing situation. Charts and maps covering such diversified subjects as land values, population trends, vacancies, transit, crime, and others have been prepared through the aid of CWA and other emergency workers. In New York City no time was lost after passage of the state law in setting up an active municipal housing authority com-

posed of five leaders in the housing field. These were to share the responsibility of spending to the best advantage the \$25,000,000 for low-cost housing docketed for that city by the Public Works Administration. The first step was toward the establishment of a just rental, based on such inescapable factors as land value, construction costs, interest rates, and other essential items.

Few persons have questioned the importance of this preliminary investigation and planning, though many have criticized the delay in getting the "building" started. The difficult terms originally set down by the federal government regarding maximum land cost, height of buildings, coverage, etc., together with the complex realty situation already existing, make the construction of low-rental dwellings no simple achievement. Before long, however, it may be expected that actual building will commence² and the public housing authorities will then find themselves face to face with another side of the

NOTE: Since this article was written the National Association of Housing Officials sponsored two conferences on housing management attended by federal housing officials, managers of model housing projects in different localities, and the European experts who studied American housing conditions during the past summer. It is to be hoped that as a result of the discussions steps will be taken to organize courses of training in the United States for managers of low-cost housing projects.

¹New York, New Jersey, Ohio, Michigan, South Carolina, Illinois, Maryland, Delaware, Kentucky, West Virginia, and Georgia. The cities of Milwaukee, Wisconsin, and Los Angeles, California, have powers under their charters to engage in public housing.

²Several months ago the New York City Housing Authority selected eight blocks in Williamsburg, Brooklyn, as the site for its first project. After some delay, during which federal policy toward local housing projects was re-defined, an announcement was made that twelve blocks in this area will be developed to accommodate 2,500 families, under the joint supervision of the authority and the PWA housing division. Low-cost housing projects launched by the PWA are under way in Atlanta, Ga., Cleveland, Ohio, Chicago, Ill., Indianapolis, Ind., and Montgomery, Ala.

problem, equally important yet frequently ignored—the human side!

Unlike the average landlord, housing experts and social workers have long realized that the “slum” is the result of two things: the substandard dwelling and the ignorant or shiftless tenant. They have further realized that in order to cure or prevent the slum, both factors must be simultaneously attacked. It is not enough to change a dwelling structurally; provision must also be made for a special type of supervision. The kind of management furnished in better-class apartment houses would prove thoroughly unsatisfactory in low-rental dwellings where considerable attention must be given to the daily habits of the tenants. In housing projects where “social” management has been tried, rapid deterioration of the dwellings has been prevented and a steadier income for the owner assured. At the same time, the tenants have been benefited immeasurably.

With housing about to be launched in this country on a vast scale, past experience with the human side of the housing problem is worth consideration.

OCTAVIA HILL'S EXPERIMENT

The very first experiment in “abolishing the slum,” by attempting to rehabilitate the tenant as well as the dwelling, was made by Miss Octavia Hill in London in 1864. She was launched on this career by her friend John Ruskin, to whom she confessed one day a desire to “do something to provide better homes for the poor.” Asked by Ruskin if she had a “business plan” Miss Hill set about to answer the challenge and was soon (with Ruskin's financial aid) sole mistress of three dilapidated old houses in the slums of London. She succeeded within a short time in proving two things: that the slum is really bad business for property owners; and that the ignorant slum dweller can be guided and educated to

an improved standard of living beneficial to himself, his family and not least of all, his landlord.

During the course of these trying labors, Miss Hill discovered a fundamental truth concerning the class of tenants with whom she came in contact. In her own words: “. . . I have learned to know that people are ashamed to abuse a place they find cared for. They will add dirt to dirt till a place is pestilential, but the more they find done for it, the more they will respect it, till at last order and cleanliness prevail . . .”

Very wisely Octavia Hill undertook to make the necessary improvements in her properties slowly, in order to develop a sense of appreciation and co-operation on the part of her tenants. It was her avowed purpose to improve the appearance and accommodations of the dwellings and at the same time re-educate the tenant, changing bad habits into good ones wherever possible. This was no small task: cleanliness, temperance, and self-respect were lacking in many of the homes; distrust of the strange woman who seemed to be prying into their lives was the common reaction. However, nothing more need be said to indicate the success of Miss Hill's undertaking than this: at the time of her death in 1912, she controlled approximately 2,000 houses and flats in London. Important as was the social side of her work, it has doubtless had lasting influence only because, from the very start, she was able to show a good return on the capital invested. This was convincing evidence that her system was sound, and she was able to obtain the continued support of London property owners.

During the active years of her life Miss Hill trained other young women in the system which she inaugurated. It was her conviction that women were especially fitted for property management among the working classes, be-

cause the housewife generally pays the rent and attends to other family problems and can be reached more easily by another woman.

The soul of the Octavia Hill system of management may be said to lie in the friendly rent-collector attitude; the two fundamental principles were, and are today: first, to demand a strict fulfillment of the tenant's duties, including the prompt payment of rent; and second, to endeavor to be so unfailingly just, patient, and helpful that the tenant learns to trust and respect the rule over them.

This system has been adopted in Amsterdam, Edinburgh, Glasgow, and other cities in Europe as well as in this country. Today, practical training for Octavia Hill work is arranged by the Society of Women Housing Estate Managers of London. Candidates receive theoretical instruction and practical training in the office of a responsible manager. Among the subjects to be learned are construction of buildings, economics, estate accounts, law of fixtures and dilapidations, sanitation as applied to houses, etc. Although no special courses are given in the social aspects of the work, persons with training in social science are considered to have special qualifications.

Certain attributes are considered especially desirable in women who train as property managers. These are breadth of outlook, judgment, tact, a sense of humour, firmness, and adaptability.

Another successful experiment in housing management has been conducted in London by Mr. Claude Leigh, managing director of the Metropolitan Housing Corporation, Inc., of London, the largest housing enterprise for workers in the world. Ten thousand families (not of the lowest income levels, however) dwell in the houses and flats owned and managed by this

corporation. The expense and effort involved in providing proper management has proven more than justified in the financial return, according to this corporation's reports.

EFFORTS IN THIS COUNTRY

Turning to the United States, a number of revealing experiments in the management of working-class homes are in operation. Perhaps the most outstanding of the early efforts has been conducted by the Octavia Hill Association of Philadelphia which was organized in 1896 to overcome the evil influence of insanitary, dilapidated, and overcrowded dwellings by enlisting the aid of citizens "well-housed themselves." To accomplish this a corporation of prominent citizens was formed, stock was issued, and work begun to "refit old properties and small houses, first of all putting in modern plumbing and, so far as possible, removing all unhealthful surroundings. In 1898 a young woman who had studied the work of Octavia Hill in London was made secretary of the organization, thus creating a "personal link across the seas."

In 1897 the association owned and managed seventeen houses. In 1933 it owned and managed as agents 421 properties housing 1,683 persons. The principles of Octavia Hill were proving as successful in America as they were in England.

In New York City, the City and Suburban Homes Company was the first "commercial landlord" (limited dividend) to adopt the Octavia Hill method of management. This company was organized in 1896 "to offer capital a safe and permanent investment and at the same time supply wage-earners homes at current rates." As early as 1903, the company employed as superintendent a woman who had been trained in London in the methods of Miss Hill. In her report to the president of the company for that year, she said:

"It is a matter of record how careful the tenants are of the property and how determined they are that it shall not run down. (The old coal-in-the-bathtub story has never been warranted in my experience.) This is encouraging in view of the fact that we make no demur at renting to families with children. . . ."

Although in the early years trained women were employed to visit the individual apartments to collect rent and make suggestions to housewives, today this procedure is not followed. Instead, a central office is maintained on the premises where tenants come to pay rent and make requests for repairs.

Public recognition of the slum problem has taken various forms in other cities of the United States. In Cincinnati the Better Housing League was formed in 1916 "to carry on a campaign to educate the public as to the city's housing conditions and to develop organized public opinion for a careful, practical plan of improvement."

The distinctive feature about this league's work has been its plan of hiring trained, tactful women to serve as "visiting housekeepers" among those classes most in need of education. The work has been conducted with the cooperation of the landlord, who in turn has been required to pay a small fee for the service and to make the reasonable repairs recommended by the visiting housekeeper.

In New York City the Lavanburg Homes on the lower east side has demonstrated on a small scale the possibility of rehabilitating "typical" slum dwellers. Since its inception seven years ago the management of this model project has virtually re-educated more than a hundred families to a new mode of living. Pride of environment is apparent in the attitude of the

tenants and is reflected in the appearance of the buildings. Adults and children participate in and enjoy social and recreational activities under the direction of trained workers during summer and winter.

At the Michigan Boulevard Garden Apartments in Chicago, at the coöperatively owned and managed Amalgamated Apartments in the Bronx, and at the coöperative Paul Laurence Dunbar Apartments in Harlem, to mention but a few of the outstanding ones, similar promising results have been achieved through intelligent, sympathetic management and planned recreational activities. The outstanding difference between the older experiments in "good" housing, under proper management, and the newer lies in the modern-day emphasis on facilities for play and recreation. It should be added that in some of the model projects named, families of a higher income level are accommodated than that anticipated in the new public low-cost housing developments.

With promise of federal aid for new housing and renovating schemes, the opportunity has arisen as never before in this country to tackle the slum-clearance program on a truly national scale. A welfare worker, looking toward the future, makes this pertinent observation: "Families who have been living under the very poor housing conditions in low-grade tenement houses cannot be expected to change into model tenants just as soon as they have been transferred into model houses. In developing new living quarters for them the handicaps of the future tenant group should be definitely understood and consideration should be given to meeting some of their problems by different methods of management and by organizing ways and means to help these new

tenants to adjust to better ways of living."³

NEED OF TRAINED WORKERS

Though the need for trained and competent managers of public housing projects is already apparent, there is at present no school or college in the country where a coordinated course of training can be obtained. In anticipation of possible developments, the supervisor of a model housing project prepared a memorandum on the training of managers of low-cost housing projects⁴ which outlines the subjects with which an efficient manager must be familiar. During the past year also a committee on housing management under the chairmanship of Mrs. Mary K. Simkhovitch, member of the New York Housing Authority, met upon the request of the federal government and drew up a series of recommendations covering such matters as selection of tenants, recreational activities, qualifications of managers, and others. And finally, in a recent article, "Housing Management: A New Career," Mr. Charles Ascher suggests that the new American large-scale projects will require as managers persons trained in social work and community leadership, with a knowledge of realty and politics as well.

In this country, as in England, there should be made available courses of training in housing management designed to qualify young men and women for this new type of public service.

In considering low-cost housing in general, the ultimate benefits to the community should not be overlooked. Close coöperation between women property

managers and governmental departments of public health and welfare has always been encouraged in London. In this country, too, the manager of publicly-owned projects will have a unique opportunity of observing at close range the habits of tenants and noting any uncoöperative or anti-social tendencies. Where a tenant or his child gives evidence of ill health or delinquency, the manager should be authorized to communicate with that department in the government prepared to handle such a case. Coördinated activity of this kind should tend to bring under control early cases of sickness or "criminality."

If slums are ever to be eradicated entirely, the problem of the "unteachable tenant" ultimately must be faced. It may be that in time to come undesirable tenants will have to be housed as public charges in special municipal institutions similar to those maintained by the community in Amsterdam, Holland. It is obviously no solution of the slum problem to refuse admittance to the less desirable families, as has been the practice of certain model housing projects. These families must settle somewhere, and as they usually find quarters in the cheapest sections of the city, slums will again develop there. From the standpoint of crime prevention it would be more practical to house the "worst" families first and gradually work up. This, however, might entail such specialized management and supervision as to make the project an uneconomic undertaking, thereby endangering the future of public housing.

The Utopia of a city without slums may indeed be a long way off; but if we are truly to progress toward this ideal state we must prepare today, not only to re-house the present slum dweller, but also to re-educate him.

³"Participation of Family Welfare Agencies in a Housing Program," by Hertha Kraus, in *The Family*, February, 1934.

⁴Prepared by Abraham Goldfeld, Lavanburg Homes, New York City.

The Story of New York In Interest Rates

Significant reflection
of bad and good ad-
ministration in bond
market costs city's
taxpayers unneces-
sary millions

T. DAVID ZUKERMAN

New York City

THE day after the unofficial election figures showed that Comptroller Joseph D. McGoldrick of New York City had been defeated by Tammany's candidate, Frank J. Taylor, Commissioner of Public Welfare under Mayor Walker, by a plurality of 13,855, the price of New York City's bonds sank slightly. Thus did the bond market register the attitude of investors toward Tammany, as compared with the Fusion administration under Mayor LaGuardia.

The reaction of the market to the election makes of particular interest the four charts reproduced herewith, which were used by Comptroller McGoldrick during his campaign to illustrate graphically the destruction of the city's credit as a result of sixteen years of Tammany, and its partial rehabilitation by the LaGuardia administration.

The charts are in pairs, dealing respectively with long term and short term credits. Those bearing the odd numbers show the situation in terms of actual interest rates, the resultant of all the influences—both of the market and of the local financial and political situation. The second chart of each pair gives the same facts in terms of index numbers. This removes the normal (or even abnormal) market influences affecting all the lines alike; and leaves more easily discernible the adverse or favorable results of the local

political and financial conditions. All are plotted on inverted scales.

LONG TERM CREDITS ANALYZED

The first chart is practically a reproduction of part of a similar chart prepared by the *Bond Buyer*, and is based on its monthly index of municipal bond prices. The eleven cities whose credit is considered first class are: Baltimore, Boston, Buffalo, Cincinnati, Kansas City, Los Angeles, Milwaukee, Minneapolis, Pittsburgh, St. Louis, and San Francisco. The line giving the average for twenty cities includes also: Chicago, Cleveland, Detroit, Jersey City, Newark, New Orleans, New York, Philadelphia and Seattle. This line is naturally influenced materially by the rise and fall of New York City's credit. Cincinnati is shown because it is considered a symbol of successful nonpartisan municipal administration. The result, during the last three hectic years, has apparently been a very high standing with investors, meriting a price yielding as much as .6 per cent less than the average for the group considered first grade—almost an eighth.

According to this index, all these cities enjoyed the same comparative credit prior to 1930. In January 1928 the average yield was 3.87 per cent. The eleven first grade cities were slightly lower, at 3.83 per cent, Cincinnati at 3.8, and New York at 3.96. The

maximum spread, only .16 per cent, may be considered due, most probably, to the choice of maturities represented in the index rather than to comparative credit ratings.

As the hectic period of speculation caused a heavy demand for money, municipal bond prices fell to a low point of about 4.5 per cent on October 1, 1929, just prior to the market crash, and then rose to about 4 per cent toward the end of 1930. During the three-year period, however, the maximum spread, as shown on the chart, was not over two-tenths of one per cent. More frequently it was only two-one-hundredths or less.

EARLY ATTACKS HAD NO EFFECT

As yet the attacks on the Walker administration by its political and civic enemies had had no effect on credit. The charges of LaGuardia in the 1929 campaign had fallen flat and Walker had been re-elected by a plurality of nearly 500,000. Later came the removal of Judge Vitale and the indictment and conviction of County Judge Vause for mail frauds and perjury in connection with pier leases, the indictment and resignation of Chairman Walsh of the Board of Standards and Appeals, the investigation by Judge Seabury and Isidor Kresel into the magistrates' courts, the demand for a city-wide inquiry, and the refusal of district leaders in office to waive immunity. The public was becoming restless, convinced that much more lay beneath the surface.

In 1931 the results of the investigation into the courts became more evident in resignations and dismissals. As the sordid revelations spread over the pages of newspapers, the demand for a thorough investigation into the entire city administration became effective and a bill providing the funds was signed by Roosevelt toward the end of February. Then came Leonard Wallstein's

report showing the excessive prices paid for property taken in condemnation proceedings and the futile investigation into the office of District Attorney Crain, as well as the initial stages of the Seabury investigation, leading to the disappearance of Sherwood, Walker's financial agent.

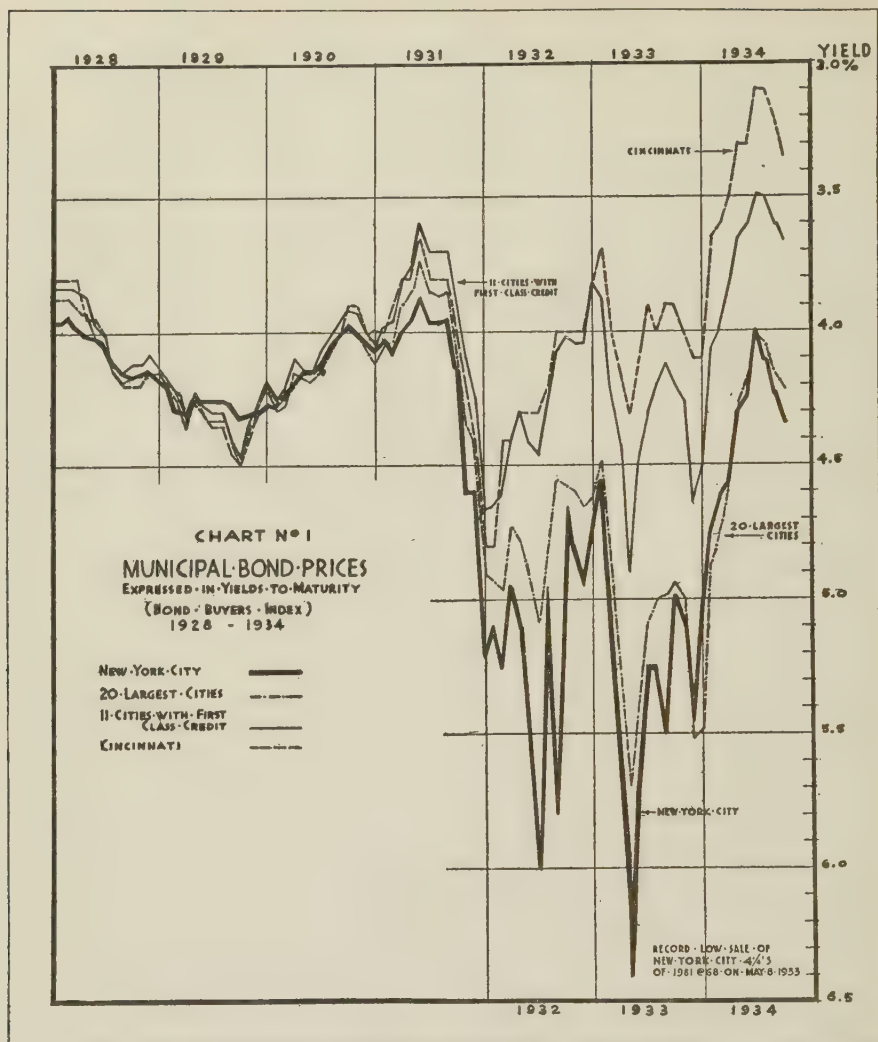
INVESTORS BECOME APPREHENSIVE

The effect was evidently to make investors apprehensive. New York City's bonds became a poor moral risk, and the spread between the yield on these bonds and the bonds of other large cities became greater. The fall in bond prices during the latter part of 1931 naturally reflected the liquidation of assets due to the deflation of values and the need for cash. Whereas, however, the yields on first grade cities were only 4.66 per cent in January, 1932, the yield on New York's bonds was 5.2 per cent.

The year 1932 showed a rise in municipal bond prices as the bottom of the depression was reached and recovery seemed to be at hand. The yield receded to slightly more than 4 per cent. The bonds of New York, however, fell to a yield of as much as 6 per cent. This was the market's appraisal of the disclosures made by Judge Seabury. As shown by the index on the second chart, the relative position of its credit became weaker and weaker. The dismissal of Sheriff Farley caused the drop of March. The results of Walker's testimony, as well as that relating to him and the filing of Seabury's charges against him to the Governor led to the extremely sharp dip of July; and his resignation to that of September. This was relatively the worst showing, with this city's bonds returning a yield of more than 42 per cent in excess of that of the cities with good credit.

BONDS RECOVER WITH McKEE

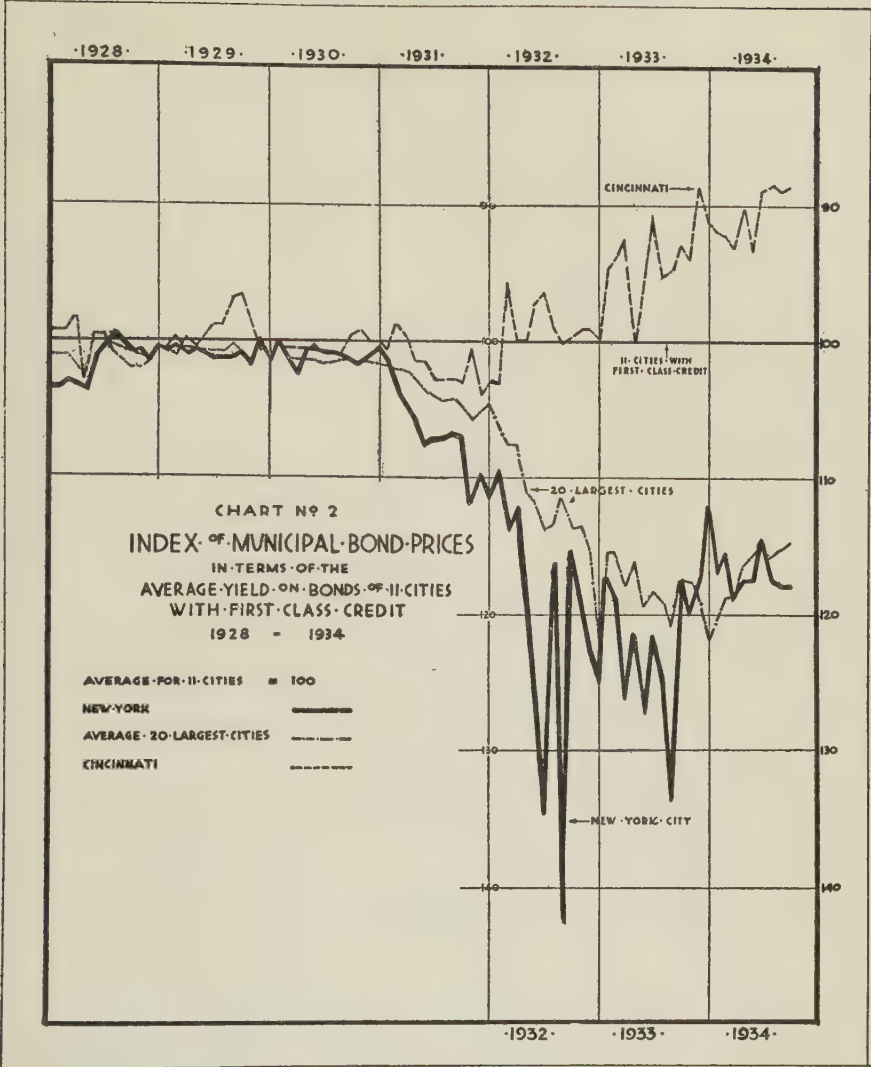
The brief reign of McKee as acting mayor led to a marked recovery, the



effects of which, however, were partially lost when he failed to secure the nomination.

Early in 1933 the prices of all bonds suffered as the result of the bank holiday. New York, however, suffered relatively far worse than other cities. By this time it was showing its inability to meet the strain of the depression. During practically all of 1933 it had to meet crisis after crisis. During 1932 it had been necessary to rescind \$156,000,000 of authorizations for capital

outlays. There had been numerous special sessions of the legislature to deal with its difficulties and to devise expedients for meeting them. Time and again pay-roll default seemed imminent, and maturities of revenue bills and corporate stock notes were met only by refunding at relatively high interest rates. Finally the bankers stepped in and laid down conditions embodied in the so-called "bankers' agreement". Immediately there was a marked recovery in the price of the city's bonds, which



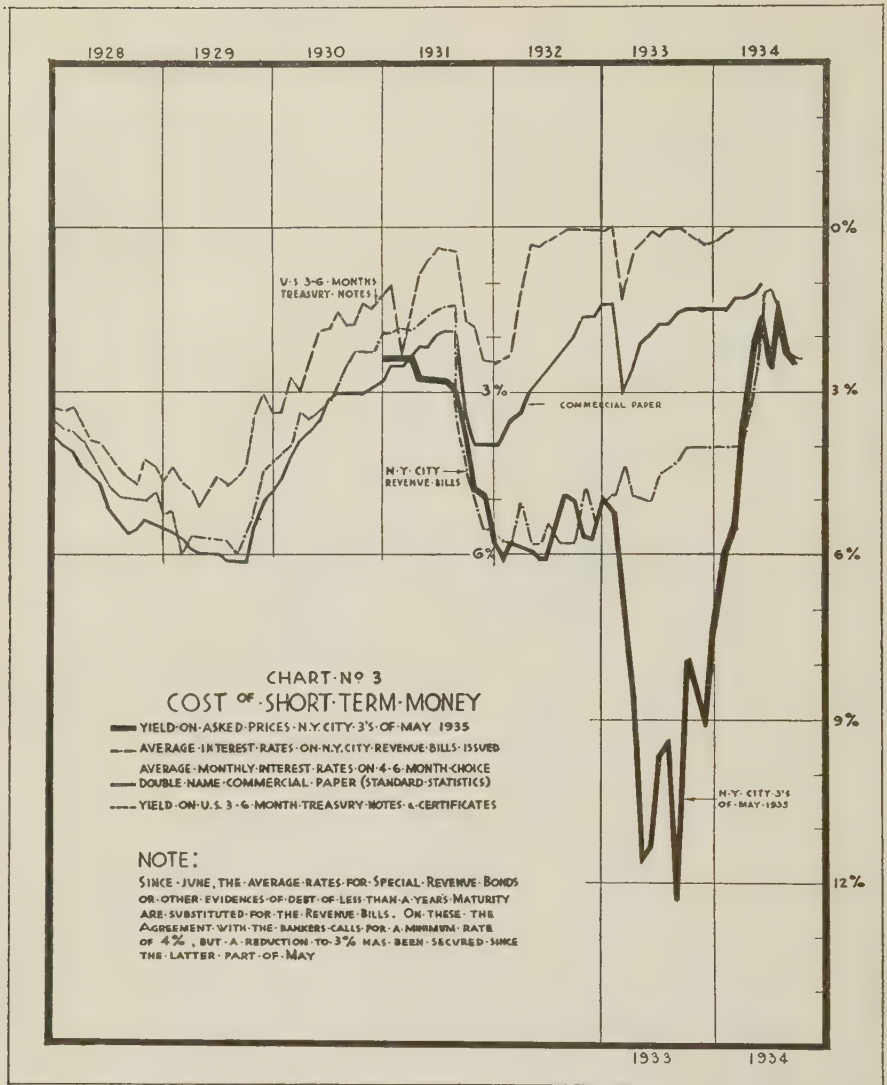
rose from a 5.5 per cent to a 5 per cent basis at a time when bond prices fell slightly.

The election of LaGuardia and a Fusion board of estimate and apportionment caused further improvement. Indeed, for the first time since early in 1931, the yield on New York City bonds was lower than the average yield on the bonds of the twenty cities. The recent fall in the city's standing is due to the present uncertainty regarding the

tax situation for relief purposes since the mayor's insistence on a pay-as-you-go policy for meeting this problem.

SHORT TERM CREDITS ANALYZED

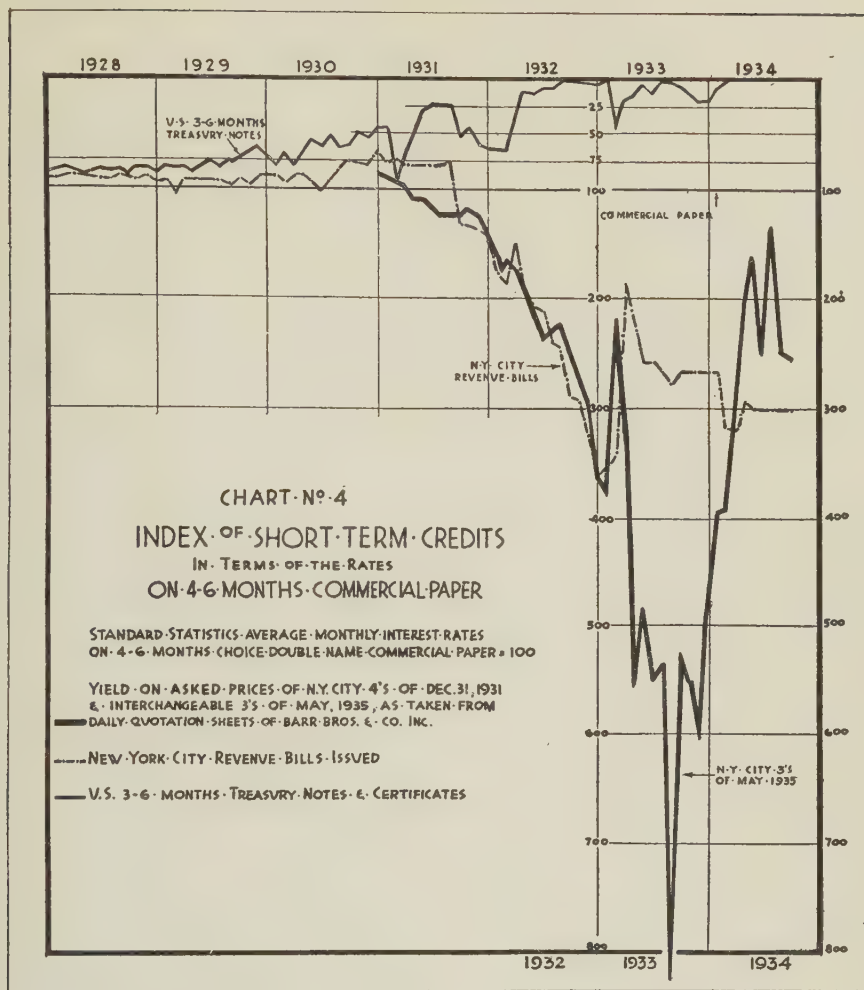
This part of the study presented a more difficult problem because reliable data to show the standing of the cities on the basis of their short term credits is not readily available. The markets are not so broad, for such loans are usually secured from local banks, which hold them until maturity, when they



are either retired, renewed, or refunded. The prices of early serial maturities might furnish an index, but no such data could be developed without considerable labor. It was hence necessary to devise a different yardstick.

For this purpose the Standard Statistics averages of the highest and lowest rates quoted monthly on choice double name 4-6 months commercial paper was selected as an approximate base. As a matter of fact, they are ordinarily at least 5 to 10 per cent higher than

the rates which New York City had to pay normally. Indeed, for a year prior to October 31, the rates at which the city issued its revenue bills (tax anticipation notes) were a fourth to a third under the rates for such prime commercial paper. As a further check, the average yields on U. S. treasury notes and certificates of 3-6 months' duration were plotted, because, until within the last three years, the federal government was able to secure a rate only slightly lower than that paid by the city.



It must be evident that, although the effects were felt later than on long term bonds, the city's short term credits were affected even more seriously. In January of 1931, New York was able to get a rate of 1.9 per cent on its tax warrants, although rates on prime commercial paper were averaging 2.81 per cent. In October of that year, however, the city had to pay $4\frac{1}{4}$ and $4\frac{1}{2}$ per cent as compared with an average of only 3.38 per cent on commercial loans. Toward the end of that year the city was paying $5\frac{1}{2}$ per cent, and as high as $5\frac{3}{4}$ and 6 per cent, the legal maximum, in January. In other

words, it was paying half as much again as were business men. These rates continued during practically all of 1932, although the rates on commercial paper fell to as low as $1\frac{3}{8}$.

The reason is to be found in the city's inability to sell its long term bonds at a reasonable rate of interest. As a result its corporate stock notes, issued to finance capital outlays prior to the actual sale of the bonds, began to assume unmanageable proportions. This was in addition to the piling up of short term debt because of increasing tax delinquencies and the failure of its general revenues to meet the estimates.

Acting on special authorization of the legislature, \$100,000,000 of corporate stock notes were refunded in January, 1932, at 6 per cent interest, for periods of three, four, and five years. It was then, likewise, that work on public improvements stopped.

The continued piling up of short maturities continued during 1933, at rates ranging from 4 to 5 per cent while the market for commercial paper was less than half those rates. The agreement with the bankers resulted in a reduction to 4 per cent—with commercial paper $1\frac{1}{2}$. Recently Comptroller McGoldrick was able to secure a reduction to 3 per cent; whereas, on other forms of short term securities not affected by the agreement, he was able to secure rates as low as 1 per cent.

High as were the rates the city paid on its revenue bills and other similar short term securities, they show only partially the attitude of the money market to its securities—so much so that it might almost be said that the market for the city's loans was artificial. That, at least, was the situation during 1933, as is indicated by the price at which its short term serials of near maturities were selling. These came on the market in May 1932, at a yield of 2.70. They reached an average $12\text{--}1\frac{1}{3}$ per cent in September 1933, a month before the understanding with the bankers was arrived at. For about half that month, while commercial paper was bringing 1.53 per cent, it was possible to buy them on a 15.1 per cent basis, at the low price of $83\frac{1}{2}$.

As these are fully tax-exempt, that yield is the equivalent of a return of 17 per cent if subject to the federal income tax alone, on a \$10,000-\$12,000 income. To a man with a \$50,000 income they were worth almost 23 per cent taxable; and on an income of a million dollars, it would have been necessary to secure a taxable return of 46 per cent. Certainly these prices

represented bankruptcy, or a belief that bankruptcy was imminent.

During this period default seemed so certain that prices on the city's notes were extremely unstable and fluctuated in very wide swings. The market was so uncertain and prices were changing so rapidly that frequently Barr Bros., from whose quotation sheets the data respecting these notes were taken, dared not issue such sheets on this city's securities for days at a time; and once for nearly a month.

Last August these "3's" of May 1935 sold at a price to yield 1.07 per cent; and the "6's" of January 1935, which in September 1933 were offered on as low a basis as 11.8 per cent, were quoted to yield only .84 per cent. When the investor has thus expressed himself, further comment seems superfluous.

What, it might be asked, has been the cost to the city of this demoralization of its credit? Without considerable study and computation it would be difficult, if not almost impossible, to say definitely. The possibilities are shown in the fact that to the \$6,500,000 provided in the 1933 budget for interest on revenue bills, special revenue bonds and tax notes, it was necessary to add \$6,900,000 more to meet the required outlay of \$13,400,000. Five million dollars of this additional amount had originally been intended for the sinking fund instalments, and had to be diverted. For 1934, the original provision was \$12,750,000; but this has probably proven to be more than needed, for rapid collection of delinquent taxes has reduced the outstanding indebtedness on this account and reduced the cost, so that only \$8,900,000 is being provided in the 1935 budget. However, Comptroller McGoldrick has estimated the loss to the city from excessive interest costs to be from \$10,000,000 to \$12,000,000 a year—enough to pay the interest and amortization costs on \$200,000,000 of \$250,000,000 of public improvements.

Comparative Tax Rates For 261 Cities, 1934

Slight increase in average tax rate offset by reduction in assessed valuations

C. E. RIGHTOR

Director, Atlantic City Survey Commission

THE accompanying table presents in condensed form the tax rates upon property for the current year in 261 cities having over 30,000 population in the United States and Canada.

The purpose of the compilation is to furnish accurate and concise information as to the current tax rates per \$1,000 valuation of the various cities in comparative form. Interest is evidenced more and more in the subject of the tax burden on property, by both the taxpayers and those framing tax laws. It is but natural that there should be a broad interest in the property tax burden in these cities because nearly 40 per cent of our total population resides in the 310 cities over 30,000, and two-thirds of their revenues come from the property tax. While there are many changes evolving in our tax laws, property will continue to bear the brunt of the cost of local government.

The manner of presenting the statistics is largely self-explanatory in the column headings. The cities are arranged in order of population by the five census groups, the 1930 census figures being used. For the Canadian cities also the last census figures are used.

The total assessed valuation is reported in the next column, followed with the respective percentages of realty and personalty. In the Canadian cities personal property is not assessed, and the assessments of business and income, which are taxed at the same rate as

realty, are included with the real estate valuation reported.

The date that the city's fiscal year begins, and date of collection of city taxes are then reported. Fiscal periods of other units are not separately shown, although they differ in some instances from those of the city. Personal property taxes are commonly payable at a different time from realty taxes.

The next five columns report the tax rates per \$1,000 assessed valuation, reported separately for city, school, county, and state purposes, and the total rate. This total rate should represent the total of the one or more tax bills for all purposes upon a parcel of property assessed at \$1,000, except for those cities in which the legal basis of assessment is not 100 per cent. For these exceptions adjustment of the rate to a uniform 100 per cent basis has been made for comparative purposes, indicated by an "A" following the total rate.

The last two columns report the best judgment as to what the total tax rate would be if all assessments were made at the maximum value prescribed by law. Their purpose is to reflect the relative tax burden upon each unit of valuation, as opposed merely to the tax rate upon that property. It is commonly recognized that many practical difficulties arise in assessing all the properties in any city upon a uniform and equitable basis. Attempt to reflect this deviation from the uniform basis set by

law is made in the estimated ratio reported, and when this percentage is applied to the total tax rate, it constitutes the best available measure of the comparable tax load. Reluctance is growing upon the part of many officials to estimate this ratio, owing to the difficulty of determining current real estate values. In such cases, prior years' estimates were used, as in general they should continue to reflect former standards of equality in assessing.

It is impossible to report in a single line all of the foregoing information for all of the cities. Many complications arise, such as the multiplicity of taxing units, each levying its own rate in a single city, sometimes upon different valuations; the variation in the distribution of functions by the units of government, which affects comparability of rates by the purposes shown; a budget procedure which totals all appropriations and deducts therefrom the revenues, arriving at a single rate for all purposes; classification of property, particularly of personalty, and also the graded tax law, as found in Pittsburgh and several cities in Canada, as examples. These elements tend to limit the value of the tabulation for comparative purposes. Certain refinements are passed while others are alluded to briefly in footnotes. Because of these complicating factors, however, conclusions may not safely be drawn about any city unless reference is made to the notes.

To the extent that a municipality has other sources of revenue, the tax rate is not the ultimate gauge of its cost nor of the effectiveness of its administration, but even so the data afford a wealth of information upon the major source of all local revenue, particularly when considered in connection with valuations.

RANGE OF RATES

Examination of the total tax rate column shows a range from \$85.90 for Cicero to \$15.00 for Washington. For

the Canadian cities, the range is from \$44.80 for Edmonton to \$25.85 for Regina. In Group I, the range is from Chicago, \$77.30, to Baltimore, \$26.70; for Group II, from Portland, with a rate of \$50.00, to Washington, as given; excluding Washington because of unusual conditions, Cincinnati would be low with a rate of \$21.44; in Group III, San Diego is high, at \$60.30, and Columbus low, at \$19.40; Group IV, Cicero as given, to Greensboro, \$16.90; and for Group V, Joliet is high, \$64.75, and Newark, Ohio, low, with a rate of \$16.10.

The average total tax rate for the 261 cities reporting is \$34.58. The average for 279 cities reporting in 1933 was \$34.61. Thus, a reduction of 3 cents per \$1,000 valuation is indicated for this year—although not all the same cities are included both years. The cities of the United States show a drop in the average total from \$34.77 to \$34.64, or 13 cents; the Canadian cities have increased the average total rate from \$32.21 to \$33.63, or \$1.42.

Limiting the comparison to the 234 comparable cities reporting in both 1933 and 1934, it is found that the average total rates are \$34.14 and \$34.49, respectively, or an increase of 35 cents for the current year. This upward trend is contrary to that reported one year ago, but when correlated with the downward trend of assessments, discussed subsequently, its effect is minimized.

Of these comparable cities, the 217 in the United States show an increase from \$34.30 to \$34.56, or 26 cents; and 17 cities in Canada, an increase from an average total of \$32.21 to \$33.63, or \$1.42.

An analysis of the numerical distribution of the 217 cities in the United States reporting in 1933 and 1934 discloses that 105 have a higher total rate, 81 a lower, and 31 show no change in

amount. Of 17 comparable Canadian cities, 10 report an increase, 5 a reduction, and 2 no change in the total tax rate.

The data shift substantially when consideration is given to the percentage of true value used in assessing, and afford ample evidence that the actual tax burden is not as great as the total tax rate implies. The column "Adjusted Tax Rate" gives consideration to the varying degrees of application of the legal basis of assessment—although it is recognized that the figures presented are estimates, whereas all of the foregoing columns in the tabulation are factual. In other words, the adjusted rate reflects the tax load directly in proportion as the ratio of assessing.

The range of adjusted rates is from Bayonne, \$44.15, to Greensboro, \$12.68. For the Canadian cities, it is from Edmonton to Ottawa, having rates of \$44.80 and \$24.53, respectively. The adjusted highs and lows for cities of the United States are of interest compared with the actual rates earlier reported. For Group I, Boston is high, with \$37.10, and San Francisco low with \$17.00; Group II, Jersey City reports \$40.69, and excluding Washington with a \$15.00 rate, Cincinnati is low with \$18.22; for Group III, Fall River, \$41.60, to Akron \$13.90; Group IV, Bayonne and Greensboro, as given; and for Group V, the range is from Chelsea, \$43.40, to Moline, \$15.13.

The average adjusted tax rate for 261 cities is \$26.12. In 1933 this average for 279 cities was \$25.53. These figures indicate a net increase, therefore, of 59 cents for the year.

Limited to the 234 comparable cities, the average adjusted rates for 1933 and 1934 are \$25.58 and \$26.37, respectively, or a net increase of 79 cents. For the 217 cities in the United States, the average adjusted rate increased from \$25.28 to \$25.99, or 71 cents. The 17

comparable cities in Canada increased their average by \$1.66, the \$29.57 figure for 1933 rising to \$31.23.

As compared with 1933, 121 cities of the United States show a higher adjusted rate, 80 a lower, and 16 no change in amount. Of the Canadian cities, 10 are higher, 5 lower, and 2 unchanged in adjusted rate. Here, again, the trend of valuations must be recognized before a conclusion is reached as to the aggregate tax burden.

ASSESSED VALUATIONS

The fact that the tax rate must be applied to the taxable property upon the assessor's records, makes important a consideration of assessed valuations.

The valuation for all the cities reporting is \$68,400 millions, of which \$3,546 millions are in the Canadian cities. The per capita average assessment for the cities of the United States is \$1,500; and by the five census groups gradually diminishes from \$1,750 for Group I to \$1,480, \$1,220, \$1,250, and \$1,185, respectively, for the other four groups. The average for the 17 Canadian cities is \$1,210. Compared with last year's table this shows a falling off in both total and per capita valuations.

This reduction in valuation may be measured with exactness for the 234 comparable cities reporting in both 1933 and 1934. The total valuation for these cities in 1933 was \$70,993 millions, and this year is reduced to \$66,557 millions, a shrinkage of \$4,436 millions, or 6.2 per cent. The 217 cities of the United States reduced their total property values from \$67,334 millions to \$63,011 millions, a net of \$4,323 millions, or 6.4 per cent. The 17 Canadian cities lowered their valuations from \$3,659 millions to \$3,546 millions, a net loss of \$113,000,000, or 3 per cent.

A summary analysis of the valuations and rates for 1930 compared with 1934, for the first ten cities in each of the

five census groups, disclosed that the current year's assessments are lower than in 1930, in forty-five of the fifty cities. In twenty-four of the cities, the 1934 total tax rate is lower than the rate for 1930.

This downward trend gives rise to the thought that property taxes are reaching a level that will assure local governments of a more certain yield, with less delinquency occurring. A recent report on tax delinquency by Dr. F. L. Bird¹ and the series of reports on "Current Tax Delinquency," and allied subjects, compiled by the Division of Real Estate Taxation of the Census Bureau, indicate forcefully the need for remedial action to this end. Perhaps popular acceptance of this idea accounts for the apparent success thus far of the forceful, though illogical, program of the National Association of Real Es-

tate Boards.² Recent experience of New York City in seeking, and finally obtaining, some relief from the general property tax indicates the improbability of any substantial shift to other forms of taxation for local purposes. The past few years, however, have seen the state gradually acquire some of the burden, through a sharing of income, sales and other taxes. Tax legislation in general continues as a series of experiments on a wide front.

This is the thirteenth annual compilation of its kind. Its tabulation was made possible only through the cooperation and interest of a large number of public officials and citizen agencies who approved of the objective. Their assistance is acknowledged by the compilers. Questionnaires were sent to 310 cities in the United States and 18 cities in Canada, with the results here presented.

¹NATIONAL MUNICIPAL REVIEW, February 1934.

²Six Proposals for Tax Action, Chicago, 1934.

An unusual refunding plan is being followed by City Manager Paul A. Volcker of Teaneck, New Jersey, in exchanging some \$2,898,000 general refunding bonds to replace maturing temporary improvement and tax revenue bonds under a New Jersey law passed last spring. Says Mr. Volcker's prospectus to bondholders: "Knowing that it will result in considerable savings and believing that our bondholders will prefer to deal direct, the township intends to handle the funding itself." Arrangements are expected to be successfully concluded shortly.

* * *

The city of Kalamazoo, Michigan, reports that nearly 78 per cent of the 1934 tax levy had been collected at the end of the collection period August 15. With delinquency collections added the city has already collected 91.1 per cent of the budget requirements for 1934. Publicity and improved collection methods share in the responsibility for the improvement, and HOLC loans have played their part.

| No. | City | Census 1930 | Assessed Valuation | Per Cent Realty sonalty | City Fiscal Year Begins | Date of Collection of City Tax | Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment | | | | Estimated Ratio of Assessed Value to Legal Basis | Adjusted Rate | No. |
|-------------------------------|-----------------------------------|----------------|-----------------------|----------------------------|-------------------------------|-----------------------------------|---|---------|--------|-------|---|------------------|---------|
| | | | | | | | City | School | County | State | | | |
| GROUP I. | | | | | | | | | | | | | |
| Population 500,000 and Over | | | | | | | | | | | | | |
| 1 | New York, N. Y. ¹ | 6,930,446 | \$17,149,236,557 | 100 | 0 | Jan. 1 | \$21.97 | \$ 4.56 | \$.67 | \$ N | \$27.20 | 90 | \$24.48 |
| 2 | Chicago, Ill. ² | 3,376,438 | 2,474,836,141 | 68 | 32 | Jan. 1 | 44.80 | 20.30 | 7.20 | 5.00 | 77.30 | 37 | 28.60 |
| 3 | Philadelphia, Pa. ³ | 1,950,961 | 3,908,269,455 | 79 | 21 | Jan. 25 | 17.50 | 9.25 | N | N | 26.75 | 90 | 24.08 |
| 4 | Detroit, Mich. ⁴ | 1,568,662 | 2,251,405,970 | 80 | 20 | July 1 | 17.94 | 6.72 | 4.98 | .59 | 30.23 | 100 | 30.23 |
| 5 | Los Angeles, Cal. ⁵ | 1,238,048 | 1,231,413,045 | 91 | 9 | Nov. 1 | 17.80 | 11.50 | 13.90 | N | 43.20 | 46 | 19.87 |
| 6 | Cleveland, Ohio ⁶ | 900,430 | 1,209,110,500 | 89 | 11 | Jan. 1 | 12.25 | 11.82 | 5.83 | N | 29.90 | 85 | 25.42 |
| 7 | St. Louis, Mo. ⁷ | 821,874 | 1,051,228,873 | 92 | 8 | Nov. 1 | 17.40 | 8.50 | N | 1.50 | 27.40 | 80 | 21.92 |
| 8 | Baltimore, Md. ⁸ | 804,874 | 1,859,131,420 | 61 | 39 | Jan. 1 | 19.80 | 4.70* | N | 2.20 | 26.70 | 100 | 26.70 |
| 9 | Boston, Mass. ⁹ | 781,188 | 1,683,500,000 | 93 | 7 | Sept. 15 | 24.25 | 8.01 | 1.85 | 2.99 | 37.10 | 100 | 37.10 |
| 10 | Pittsburgh, Pa. ¹⁰ | 669,817 | 1,180,808,660 | 100 | 0 | Jan. 1 | 15.24 | 11.25 | 8.13 | N | 34.62 | 75 | 25.97 |
| 11 | San Francisco, Cal. ¹¹ | 634,394 | 737,677,746 | 90 | 10 | Jan. 1 | 34.54 | 4.10 | N | N | 38.64 | 44 | 17.00 |
| 12 | Milwaukee, Wis. ¹² | 578,249 | 851,791,430 | 93 | 7 | Nov. 1 | 12.77 | 10.56 | 9.38 | .12 | 32.83 | 80 | 26.26 |
| 13 | Buffalo, N. Y. ¹³ | 573,076 | 969,222,560 | 100 | 0 | Dec. 1 | 18.80 | 6.59 | 6.35 | .21 | 31.95 | 80 | 25.56 |
| GROUP II. | | | | | | | | | | | | | |
| Population 300,000 to 500,000 | | | | | | | | | | | | | |
| 14 | Washington, D. C. ¹⁴ | 486,869 | 1,229,359,566 | 71 | 29 | Sept. 2 | 11.00 | 4.00* | N | N | 15.00 | 100 | 15.00 |
| 15 | Minneapolis, Minn. ¹⁵ | 464,356 | 316,361,702 | 87 | 13 | Jan. 1 | 14.43 | 8.77 | 2.63 | 4.27 | 30.10A | 100 | 30.10 |
| 16 | New Orleans, La. ¹⁶ | 458,762 | 545,256,000 | 75 | 25 | Dec. 1 | 18.28 | 5.95 | 4.50 | 5.73 | 34.48A | 80 | 27.58 |
| 17 | Cincinnati, Ohio | 451,160 | 815,641,890 | 93 | 7 | June 1 | 9.92 | 7.86 | 3.66 | N | 21.44 | 85 | 18.22 |
| 18 | Newark, N. J. ¹⁸ | 442,337 | 878,321,873 | 81 | 19 | Aug. 1 | 21.48 | 6.86 | 5.16 | 3.00 | 36.50 | 80 | 29.20 |
| 19 | Kansas City, Mo. ¹⁹ | 399,746 | 462,753,750 | 81 | 19 | Nov. 1 | 15.00 | 15.29 | 7.53 | 1.76 | 39.58A | 64 | 25.23 |
| 20 | Seattle, Wash. ²⁰ | 365,583 | 255,990,628 | 83 | 17 | June 2 | 10.34 | 7.65 | 10.01 | 3.26 | 31.26A | 90 | 28.13 |
| 21 | Indianapolis, Ind. | 364,161 | 510,934,410 | 74 | 26 | Feb. 1 | 14.30 | 9.90 | 5.60 | 1.50 | 31.30 | 80 | 25.04 |
| 22 | Rochester, N. Y. | 328,132 | 633,827,915 | 100 | 0 | June 1 | 14.16 | 8.78* | 6.04 | .21 | 29.19 | 78 | 22.77 |
| 23 | Jersey City, N. J. ²³ | 316,715 | 622,017,276 | 94 | 6 | Aug. 1 | 23.44 | 6.04 | 8.24 | 2.97 | 40.69 | 100 | 40.69 |
| 24 | Louisville, Ky. ²⁴ | 307,745 | 394,947,965 | 73 | 27 | Dec. 1 | 15.90 | 6.10 | 3.80 | 3.00 | 28.80 | 85 | 24.48 |
| 25 | Portland, Ore. ²⁵ | 301,815 | 289,515,720 | 92 | 8 | Sept. 15 | 21.20 | 11.80 | 11.40 | 5.60 | 50.00 | 53 | 26.50 |
| GROUP III. | | | | | | | | | | | | | |
| Population 100,000 to 300,000 | | | | | | | | | | | | | |
| 26 | Houston, Texas | 292,352 | 262,254,287 | 87 | 13 | Oct. 1 | 19.00 | 11.60 | 9.30 | 7.70 | 45.60 | 40 | 18.24 |
| 27 | Toledo, Ohio | 290,718 | 393,360,160 | 93 | 7 | March 1 | 11.37 | 10.17 | 5.06 | N | 26.60 | 80 | 21.28 |
| 28 | Columbus, Ohio | 290,564 | 355,199,050 | 92 | 8 | Dec. 28 | 7.65 | 7.05 | 4.70 | N | 19.40 | 100 | 19.40 |
| 29 | Denver, Colo. | 287,861 | 349,125,460 | 68 | 32 | June 31 | 15.85 | 15.10 | N | 3.40 | 34.35 | 85 | 29.20 |
| 30 | Oakland, Cal. ³⁰ | 284,963 | 223,865,342 | 96 | 4 | Nov. 1 | 25.00 | 13.60 | 11.30 | N | 49.90 | 60 | 29.94 |
| 31 | St. Paul, Minn. ³¹ | 271,606 | 163,571,058 | 87 | 13 | Aug. 31 | 12.56 | 7.24 | 6.94 | 4.15 | 30.89A | | 30.89 |
| 32 | Atlanta, Ga. | 270,366 | 350,000,000 | 70 | 30 | Oct. 31 | 7.65 | 7.35* | 11.00 | 4.00 | 30.00 | 100 | 30.00 |
| 33 | Dallas, Tex. | 260,475 | 243,868,050 | 74 | 26 | Sept. 1 | 14.91 | 9.39 | 7.90 | 7.70 | 39.90 | 45 | 17.96 |
| 34 | Birmingham, Ala. ³⁴ | 259,678 | 160,539,440 | 88 | 12 | Mar. 1 | 6.90 | 3.90* | 6.90 | 3.90 | 21.60A | 67 | 14.47 |

COMPARATIVE TAX RATES OF 261 CITIES FOR 1934—(Continued)

| No. | City | Census 1930 | Assessed Valuation | Per Cent Per- sonalty | City Fiscal Year Begins | Date of Collection of City Tax | Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment | | | | Estimated Ratio of Assessed Value to Legal Basis | | Adjusted Rate | No. |
|-----|------------------------------------|----------------|-----------------------|-----------------------------|-------------------------------|-----------------------------------|---|---------|---------|-------|---|------|------------------|-----|
| | | | | | | | City | School | County | State | Total (Per Cent) | Rate | | |
| 35 | Akron, Ohio | 255,040 | \$268,250,450 | 73 | Jan. 1 | Dec. 20 '33 | \$12.18 | \$12.58 | \$ 3.04 | \$ N | \$27.80 | 50 | \$13.90 | 35 |
| 36 | Memphis, Tenn. | 253,143 | Not reporting | 16 | Oct. 1 '33 | Oct. 1 | 16.81 | 6.66* | N | 1.03 | 24.50 | 100 | 24.50 | 36 |
| 37 | Providence, R. I. ²⁰ | 252,981 | 494,217,320 | 84 | June 1 '33 | June 1 | 17.90 | 10.00 | 7.00 | 7.70 | 42.60 | 75 | 31.95 | 37 |
| 38 | San Antonio, Texas | 231,542 | 208,436,170 | 79 | Jan. 1 | Jan. 1 | 15.24 | 13.70 | 5.10 | 2.10 | 36.14 | 70 | 25.30 | 38 |
| 39 | Omaha, Neb. | 214,006 | 239,220,516 | 73 | Jan. 1 | Mar. 1 | 17.25 | 6.23 | 4.77 | .22 | 28.47 | 83 | 23.63 | 39 |
| 40 | Syracuse, N. Y. | 209,326 | 383,892,995 | 100 | Jan. 1 | May 1 | 11.58 | 9.30 | 4.32 | 1.01 | 25.20 | 100 | 25.20 | 40 |
| 41 | Dayton, Ohio | 200,982 | 292,007,704 | 90 | Jan. 1 | Dec. 10 '33 | 22.69 | 6.95 | .95 | 1.01 | 31.60 | 80 | 25.28 | 41 |
| 42 | Worcester, Mass. | 195,411 | 306,589,150 | 70 | Dec. 1 | Oct. 1 | 14.21 | 18.42 | 8.55 | N | 41.18 | 40 | 16.47 | 42 |
| 43 | Oklahoma City, Okla. ²³ | 185,389 | 111,147,579 | 93 | July 1 | June 1 | 14.50 | 7.50 | N | N | 22.00 | 87 | 19.14 | 43 |
| 44 | Richmond, Va. ²³ | 182,929 | 261,150,046 | 76 | Jan. 1 | Dec. 20 '33 | 8.90 | 10.40 | 3.50 | .65 | 22.80 | 85 | 19.38 | 44 |
| 45 | Youngstown, Ohio | 170,002 | 337,164,020 | 85 | Jan. 1 | July 1 | 13.67 | 12.01 | 4.39 | .77 | 26.25 | 80 | 21.00 | 45 |
| 46 | Grand Rapids, Mich. | 168,592 | 185,126,153 | 83 | April 1 | Oct. 1 '33 | 17.63 | 7.26 | .59 | .77 | 26.25 | 80 | 21.00 | 46 |
| 47 | Hartford, Conn. | 164,072 | 359,247,435 | 89 | April 1 | Oct. 1 | 20.20 | 10.00 | 7.40 | 7.70 | 45.30 | 55 | 24.92 | 47 |
| 48 | Fort Worth, Texas | 163,447 | 172,633,729 | 78 | Jan. 1 | Aug. 1 | 5.62 | 10.91 | .33 | .64 | 27.50 | 100 | 27.50 | 48 |
| 49 | New Haven, Conn. | 162,655 | 310,169,770 | 90 | Jan. 1 | Feb. 1 | | | | | | | | 49 |
| 50 | Flint, Mich. | 156,492 | Not reporting | 10 | Jan. 1 | Feb. 1 | | | | | | | | 50 |
| 51 | Nashville, Tenn. | 153,866 | Not reporting | 9 | Dec. 1 | Nov. 1 '33 | 17.73 | 9.13* | 1.38 | 1.46 | 29.70 | 100 | 29.70 | 51 |
| 52 | Springfield, Mass. | 149,900 | 285,140,020 | 91 | Dec. 1 | Nov. 1 | 28.60 | 13.10 | 18.60 | N | 60.30 | 43 | 25.93 | 52 |
| 53 | San Diego, Cal. | 147,995 | 100,566,570 | 89 | July 1 | Nov. 1 | 19.70 | 8.70 | .30 | .60 | 29.30 | 80 | 23.44 | 53 |
| 54 | Bridgeport, Conn. | 147,716 | 234,354,338 | 82 | April 1 | Feb. 1 | 15.77 | 18.00 | 11.75 | N | 45.52 | 50 | 22.76 | 54 |
| 55 | Seranton, Pa. ²⁴ | 143,433 | 122,482,010 | 100 | Jan. 1 | Jan. 1 | 16.62 | 19.77 | 8.51 | 2.60 | 47.50 | 60 | 28.50 | 55 |
| 56 | Des Moines, Ia. ²⁵ | 142,559 | 140,572,000 | 82 | April 1 | Nov. 1 | 16.00 | 18.90 | 13.90 | N | 48.80 | 50 | 24.40 | 56 |
| 57 | Long Beach, Cal. ²⁶ | 142,032 | 173,973,450 | 89 | July 1 | Oct. 1 | 23.66 | 18.12 | 6.70 | N | 48.48 | 60 | 29.09 | 57 |
| 58 | Tulsa, Oklahoma ²² | 141,258 | 101,952,538 | 96 | Jan. 1 | Nov. 30 | 13.00 | 10.50 | 5.98 | 10.00 | 39.48 | 70 | 27.64 | 58 |
| 59 | Salt Lake City, Utah | 140,267 | 148,520,852 | 78 | Jan. 1 | Feb. 1 | | | | | | | | 59 |
| 60 | Paterson, N. J. ¹³ | 138,513 | 187,604,482 | 90 | Jan. 1 | Aug. 1 | 22.22 | 7.80 | 6.51 | 2.57 | 39.10 | 100 | 39.10 | 60 |
| 61 | Yonkers, N.Y. ²⁷ | 134,646 | 331,922,256 | 100 | Jan. 1 | Feb. 1 | 23.07 | 8.20 | 6.68 | N | 37.95 | 87 | 33.02 | 61 |
| 62 | Norfolk, Va. ²⁸ | 129,710 | 161,909,000 | 99 | Jan. 1 | July 1 | 28.00 | ... | ... | N | 28.00 | 100 | 28.00 | 62 |
| 63 | Jacksonville, Fla. | 129,549 | Not reporting | 1 | Jan. 1 | Oct. 1 | | | | | | | | 63 |
| 64 | Albany, N. Y. | 127,413 | 240,087,422 | 100 | Jan. 1 | Nov. 1 | 21.11 | 6.49* | 5.61 | .25 | 33.46 | 80 | 26.77 | 64 |
| 65 | Trenton, N. J. ¹³ | 123,356 | 182,402,349 | 88 | Jan. 1 | Aug. 1 | 16.08 | 10.45 | 6.43 | 3.04 | 36.00 | 80 | 28.80 | 65 |
| 66 | Kansas City, Kansas | 121,857 | 98,497,703 | 69 | Jan. 1 | Nov. 1 | 18.43 | 16.00 | 7.90 | 2.67 | 45.00 | 49 | 22.05 | 66 |
| 67 | Chattanooga, Tenn. | 119,798 | 112,335,560 | 92 | Oct. 1 | Oct. 1 | 13.76 | 4.84* | 12.30 | .80 | 31.70 | ... | 31.70 | 67 |
| 68 | Camden, N. J. | 118,700 | 150,807,698 | 82 | Jan. 1 | Aug. 1 | 20.44 | 13.89 | 8.49 | .18 | 43.00 | 80 | 34.40 | 68 |
| 69 | Erie, Pa. | 115,967 | 148,925,234 | 100 | Jan. 1 | May 1 | 13.00 | 13.50 | 9.00 | N | 35.50 | 74 | 26.27 | 69 |
| 70 | Spokane, Wash. ²⁹ | 115,514 | 68,817,248 | 79 | Jan. 1 | Jan. 31 | 9.30 | 6.05 | 6.84 | 3.51 | 25.70A | 84 | 21.59 | 70 |
| 71 | Fall River, Mass. ³⁰ | 115,274 | 108,995,500 | 80 | Jan. 1 | Oct. 15 | 41.60 | ... | ... | ... | 41.60 | 100 | 41.60 | 71 |
| 72 | Fort Wayne, Ind. | 114,946 | 148,219,960 | 85* | Jan. 1 | Nov. 1 | 10.50 | 9.00 | 6.50 | 1.50 | 27.50 | 80 | 22.00 | 72 |
| 73 | Elizabeth, N.J. ³² | 114,589 | 152,715,705 | 90 | Jan. 1 | Aug. 1 | 19.02 | 8.95 | 6.34 | 2.99 | 37.30 | 100 | 37.30 | 73 |

COMPARATIVE TAX RATES OF 261 CITIES FOR 1934—(Continued)

| No. | City | Census 1930 | Assessed Valuation | Per Cent Realty | Per- sonalty | City Fiscal Year Begins | Date of Collection of City Tax | Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment | | | | Estimated Ratio of Assessed Value to Legal Basis Adjusted | | |
|------------------------------|--------------------------------|----------------|-----------------------|--------------------|-----------------|-------------------------------|-----------------------------------|---|---------|--------|--------|---|------|-----|
| | | | | | | | | City | School | County | State | Total (Per Cent) | Rate | No. |
| 74 | Cambridge, Mass. | 113,643 | Not reporting | | | | | | | | | | | 74 |
| 75 | New Bedford, Mass. | 112,975 | \$117,027,450 | 80 | 20 | Jan. 1 | Oct. 15 | \$28.93 | \$ 8.04 | \$.94 | \$1.29 | \$39.20 | 100 | 75 |
| 76 | Reading, Pa. | 111,171 | 171,000,000 | 100 | 0 | Jan. 1 | March 1 | 10.00 | 12.00 | 5.00 | N | 27.00 | 100 | 76 |
| 77 | Wichita, Kansas | 111,110 | Not reporting | | | | | | | | | | | 77 |
| 78 | Wichita, Kansas | 110,637 | Not reporting | | | | | | | | | | | 78 |
| 79 | Miami, Fla. | 106,817 | Not reporting | | | | | | | | | | | 79 |
| 80 | Wilmington, Del. ^a | 106,597 | 148,922,200 | 100 | 0 | July 1 | July 1 | 15.00 | 1.50 | 7.00 | N | 23.50 | 75 | 80 |
| 81 | Knoxville, Tenn. | 105,802 | 113,100,000 | 92 | 8 | Jan. 1 | Aug. Oct. | 21.00 | 5.00 | 11.60 | .80 | 38.40 | 75 | 81 |
| 82 | Peoria, Ill. | 104,957 | Not reporting | | | | | | | | | | | 82 |
| 83 | Canton, Ohio | 104,906 | 133,581,120 | 91 | 9 | Jan. 1 | Dec. 20 '33 | 6.28 | 12.22 | 3.70 | N | 22.20 | 80 | 83 |
| 84 | South Bend, Ind. | 104,193 | 136,695,180 | 60 | 40 | Jan. 1 | May 1 | 10.75 | 10.40 | 5.75 | 1.50 | 28.40 | 80 | 84 |
| 85 | Somerville, Mass. | 103,908 | Not reporting | | | | | | | | | | | 85 |
| 86 | El Paso, Texas | 102,421 | 96,689,625 | 83 | 17 | Mar. 1 | Dec. 15 '33 | 14.98 | 7.52 | 10.00 | 7.70 | 40.20 | 100 | 86 |
| 87 | Lynn, Mass. | 102,320 | 138,490,410 | 89 | 11 | Jan. 1 | Nov. 1 | 24.91 | 7.26 | .91 | 1.12 | 34.20 | 100 | 87 |
| 88 | Evansville, Ind. | 102,249 | Not reporting | | | | | | | | | | | 88 |
| 89 | Utica, N. Y. | 101,740 | Not reporting | | | | | | | | | | | 89 |
| 90 | Duluth, Minn. ^a | 101,463 | 65,735,002 | 81 | 19 | Jan. 1 | Jan. 1 | 11.34 | 13.38 | 5.19 | 4.18 | 34.09A | 100 | 90 |
| 91 | Tampa, Fla. | 101,161 | Not reporting | | | | | | | | | | | 91 |
| 92 | Gary, Ind. | 100,426 | 122,174,310 | 70 | 30 | Jan. 1 | May Oct. | 25.70 | 10.00 | 4.00 | 1.50 | 41.20 | 71 | 92 |
| 93 | Lowell, Mass. | 100,234 | 112,233,842 | 89 | 11 | Jan. 1 | Oct. 15 | 29.43 | 5.61* | 1.38 | 1.38 | 37.80 | 100 | 93 |
| GROUP IV. | | | | | | | | | | | | | | |
| Population 50,000 to 100,000 | | | | | | | | | | | | | | |
| 94 | Waterbury, Conn. | 99,902 | 162,479,841 | 82 | 18 | Jan. 1 | May 1 | 21.61 | 9.41 | .42 | .81 | 32.25 | 80 | 94 |
| 95 | Schenectady, N. Y. | 95,692 | 158,918,342 | 100 | 0 | Jan. 1 | Jan. 1 | 15.52 | 10.26 | 3.59 | .24 | 29.61 | 91 | 95 |
| 96 | Sacramento, Cal. | 93,750 | 102,447,735 | 92 | 8 | Jan. 1 | March 1 | 19.50 | 16.54 | 11.96 | N | 48.00 | 57 | 96 |
| 97 | Allentown, Pa. | 92,563 | 102,628,000 | 100 | 0 | Jan. 1 | March 1 | 12.40 | 13.00 | 4.00 | N | 29.40 | 50 | 97 |
| 98 | Bayonne, N. J. ²⁸ | 88,979 | 160,233,121 | 80 | 20 | Jan. 1 | Aug. 1 | 21.44 | 11.42 | 8.30 | 2.99 | 44.15 | 100 | 98 |
| 99 | Wilkes-Barre, Pa. | 86,628 | 89,440,884 | 95 | 5 | Jan. 1 | May 1 | 13.00 | 16.00 | 11.50 | N | 40.50 | 60 | 99 |
| 100 | Rockford, Ill. | 85,864 | 53,404,514 | 77 | 23 | Jan. 1 | Aug. 1 | 23.20 | 19.50 | 4.30 | N | 47.00 | 40 | 100 |
| 101 | Lawrence, Mass. | 85,068 | Not reporting | | | | | | | | | | | 101 |
| 102 | Savannah, Ga. | 85,024 | 63,500,000 | | | Jan. 1 | Feb. May | 23.00 | 10.00 | 12.50 | 5.00 | 50.50 | 50 | 102 |
| 103 | Charlotte, N. C. | 82,675 | Not reporting | | | | | | | | | | | 103 |
| 104 | Berkeley, Cal. | 82,109 | 80,161,915 | 94 | 6 | July 1 | Nov. 1 | 13.60 | 13.60 | 14.60 | N | 41.80 | 55 | 104 |
| 105 | Altoona, Pa. | 82,054 | 75,843,469 | 100 | 0 | Jan. 1 | March 1 | 9.00 | 13.00 | 5.10 | N | 27.10 | 70 | 105 |
| 106 | Little Rock, Ark. | 81,679 | Not reporting | | | | | | | | | | | 106 |
| 107 | St. Joseph, Mo. | 80,935 | 65,908,800 | 73 | 27 | April 16 | May 5 | 12.50 | 12.25 | 7.25 | 1.50 | 33.50 | 70 | 107 |
| 108 | Saginaw, Mich. | 80,715 | 84,850,692 | 85 | 15 | July 1 | July 1 | 14.08 | 13.13 | 4.65 | .56 | 32.42 | 100 | 108 |
| 109 | Harrisburg, Pa. | 80,339 | Not reporting | | | | | | | | | | | 109 |
| 110 | Sioux City, Ia. | 79,183 | 85,575,000 | 79 | 21 | Jan. 1 | Jan. 1 | 11.50 | 15.42 | 5.48 | 2.60 | 35.00 | 60 | 110 |
| 111 | Lansing, Mich. | 78,397 | 109,369,700 | 86 | 14 | May 1 | July 16 | 13.95 | 7.17 | 3.61 | .62 | 25.35 | 70 | 111 |
| 112 | Fawtucket, R. I. ²⁰ | 77,149 | 143,358,725 | 74 | 26 | Jan. 1 | Oct. 1 | 22.50 | | | | 22.50 | 100 | 112 |
| 113 | Manchester, N. H. | 76,834 | 95,868,758 | 75 | 25 | April 1 | on demand | 16.06 | 7.52 | 2.40 | 2.52 | 28.50 | 100 | 113 |

COMPARATIVE TAX RATES OF 261 CITIES FOR 1934--(Continued)

| No. | City | Census 1930 | Assessed Valuation | Per Cent Realty sonalty | City Fiscal Year Begins | Date of Collection of City Tax | | | Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment | | | | Estimated Ratio of Assessed Value to Legal Basis | Adjusted Rate | No. | | |
|-----|------------------------------------|----------------|-----------------------|-------------------------------|-------------------------------|-----------------------------------|--------|--------|---|------------------|---------|---------|---|------------------|---------|-------|-----|
| | | | | | | City | School | County | State | Total (Per Cent) | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| 114 | Binghamton, N. Y. ²⁷ | 76,662 | \$111,734,058 | 100 | 0 | 1 | Jan. | 1 | July | \$15.39 | \$10.20 | \$ 7.01 | \$. . . | 100 | \$32.60 | 114 | |
| 115 | Shreveport, La. | 76,655 | Not reporting | 100 | 0 | 1 | Jan. | 1 | July | 15.39 | 16.30 | 12.00 | N | 46 | 20.33 | 115 | |
| 116 | Pasadena, Cal. | 76,086 | 122,251,320 | 89 | 11 | 1 | July | 1 | 9 | 15.90 | 15.00 | 4.00 | N | 44.20 | 24.80 | 116 | |
| 117 | Lincoln, Neb. | 73,953 | 93,975,140 | 80 | 20 | 1 | Sept. | 1 | 1 | 9.90 | 8.79 | 5.06 | 90 | 21.29 | 18.03 | 117 | |
| 118 | Huntington, W. Va. ²⁸ | 73,572 | 62,283,500 | 100 | 0 | 1 | July | 1 | 1 | 6.54 | 9.46 | 3.71 | ... | 80 | 28.17 | 118 | |
| 119 | Niagara Falls, N. Y. ²⁷ | 73,460 | 147,514,461 | 100 | 0 | 1 | Jan. | 1 | 1 | 15.00 | 9.46 | 3.71 | ... | 71 | 28.17 | 119 | |
| 120 | Winston-Salem, N. C. | 75,274 | Not reporting | 100 | 0 | 1 | Jan. | 1 | 1 | 28.20 | 20.20 | 5.90 | N | 40 | 21.72 | 120 | |
| 121 | East St. Louis, Ill. | 74,347 | 51,980,192 | 100 | 0 | 1 | Jan. | 1 | 1 | 28.20 | 20.20 | 5.90 | N | 40 | 21.72 | 121 | |
| 122 | Troy, N. Y. ²⁷ | 72,763 | 75,546,754 | 100 | 0 | 1 | Jan. | 1 | 1 | 25.24 | 9.49 | 11.80 | 74 | 80 | 37.22 | 122 | |
| 123 | Quincy, Mass. | 71,983 | 129,033,900 | 92 | 8 | 1 | Oct. | 1 | 15 | 19.09 | 8.51 | 7.4 | 1.26 | 100 | 29.60 | 123 | |
| 124 | Springfield, Ill. | 71,864 | 52,946,110 | 73 | 27 | 1 | Feb. | 1 | 1 | 19.85 | 16.25 | 7.30 | N | 50 | 21.73 | 124 | |
| 125 | Portland, Me. | 70,810 | 90,270,375 | 80 | 20 | 1 | Oct. | 1 | 1 | 20.79 | 9.27* | 1.90 | 8.44 | 100 | 40.40 | 125 | |
| 126 | Lakewood, Ohio | 70,509 | 93,596,900 | 98 | 2 | 1 | Dec. | 1 | 20 | 7.48 | 13.80 | 5.83 | N | 75 | 27.20 | 126 | |
| 127 | Roanoke, Va. | 69,206 | 68,952,359 | 79 | 21 | 1 | Jan. | 1 | Nov. | 17.50 | 7.30* | N | N | 65 | 16.25 | 127 | |
| 128 | Springfield, Ohio | 68,743 | Not reporting | 100 | 0 | 1 | Dec. | 1 | 1 | 4.50 | 7.20 | 7.50 | 2.10 | 100 | 21.30A | 128 | |
| 129 | Mobile, Ala. ³⁰ | 68,202 | 50,509,432 | 64 | 36 | 1 | May | 1 | 15 | 12.89 | 12.01 | 1.47 | .63 | 100 | 26.00 | 129 | |
| 130 | New Britain, Conn. | 68,128 | 102,145,707 | 85 | 15 | 1 | Jan. | 1 | 1 | 21.89 | 5.35 | 5.17 | 2.99 | 100 | 35.40 | 130 | |
| 131 | East Orange, N. J. ³¹ | 68,020 | 123,329,994 | 94 | 6 | 1 | Jan. | 1 | 1 | 9.50 | 8.95 | 4.03 | .11 | 90 | 22.59 | 131 | |
| 132 | Racine, Wis. | 67,542 | 104,806,516 | 93 | 7 | 1 | Jan. | 1 | 1 | 12.50 | 13.00 | 8.00 | N | 33.50 | 65 | 21.78 | 132 |
| 133 | Johnstown, Pa. | 66,993 | 78,143,065 | 93 | 7 | 1 | March | 1 | 1 | 34.80 | 38.90 | 7.20 | 5.00 | 37 | 31.78 | 133 | |
| 134 | Cicero, Ill. | 66,602 | 42,007,064 | 74 | 26 | 1 | Jan. | 1 | 1 | 19.10 | 4.70 | 3.70 | 4.00 | 100 | 31.50 | 134 | |
| 135 | Atlantic City, N. J. ³² | 66,078 | 126,955,819 | 93 | 7 | 1 | Jan. | 1 | 1 | 19.10 | 4.70 | 3.70 | 4.00 | 100 | 31.50 | 135 | |
| 136 | Montgomery, Ala. | 66,099 | Not reporting | 100 | 0 | 1 | Aug. | 1 | 1 | 19.10 | 4.70 | 3.70 | 4.00 | 100 | 31.50 | 136 | |
| 137 | Newton, Mass. | 65,276 | Not reporting | 100 | 0 | 1 | Nov. | 1 | 1 | 19.10 | 4.70 | 3.70 | 4.00 | 100 | 31.50 | 137 | |
| 138 | Covington, Ky. | 65,252 | Not reporting | 100 | 0 | 1 | Dec. | 1 | 1 | 19.50 | 16.44 | 2.65 | .94 | 100 | 39.53 | 138 | |
| 139 | Pontiac, Mich. | 64,928 | 55,740,985 | 79 | 21 | 1 | Jan. | 1 | 1 | 19.50 | 16.44 | 2.65 | .94 | 100 | 39.53 | 139 | |
| 140 | Hammond, Ind. | 64,560 | Not reporting | 100 | 0 | 1 | Jan. | 1 | 1 | 19.50 | 16.44 | 2.65 | .94 | 100 | 39.53 | 140 | |
| 141 | Topeka, Kans. ³³ | 64,120 | 69,000,000 | 86 | 14* | 1 | Dec. | 1 | 20 | 17.32 | 17.40 | 4.73 | 2.65 | 60 | 25.26 | 141 | |
| 142 | Oak Park, Ill. | 63,982 | 45,734,940 | 86 | 16 | 1 | Mar. | 1 | 15 | 22.50 | 35.30 | 7.70 | 5.00 | 37 | 26.09 | 142 | |
| 143 | Brockton, Mass. | 63,797 | 77,287,975 | 88 | 12 | 1 | Nov. | 1 | 1 | 25.61 | 7.87 | 1.32 | 1.00 | 80 | 28.64 | 143 | |
| 144 | Evanston, Ill. | 63,338 | Not reporting | 100 | 0 | 1 | Feb. | 1 | 1 | 26.49 | 8.47 | 5.99 | 2.35 | 80 | 34.64 | 144 | |
| 145 | Passaic, N. J. ³⁴ | 62,959 | 89,848,914 | 88 | 12 | 1 | May | 1 | 1 | 13.50 | 16.90 | 13.90 | N | 45 | 19.94 | 145 | |
| 146 | Terre Haute, Ind. | 62,810 | Not reporting | 100 | 0 | 1 | Dec. | 1 | 5 | 13.50 | 16.90 | 13.90 | N | 45 | 19.94 | 146 | |
| 147 | Glendale, Cal. | 62,736 | 49,980,730 | 91 | 9 | 1 | July | 1 | 20 | 18.18 | 11.16 | 5.96 | 2.20 | 100 | 35.30 | 147 | |
| 148 | Charleston, S. C. | 62,265 | Not reporting | 100 | 0 | 1 | Sept. | 1 | 1 | 14.50 | 13.71 | 7.81 | 2.20 | 60 | 22.93 | 148 | |
| 149 | Wheeling, W. Va. | 61,659 | Not reporting | 100 | 0 | 1 | Jan. | 1 | 1 | 20.00 | 14.25 | 7.25 | 4.00 | 67 | 30.45 | 149 | |
| 150 | Mount Vernon, N. Y. ²⁷ | 61,459 | 156,522,415 | 92 | 8 | 1 | April | 1 | 1 | 23.68 | 9.25* | 1.48 | 2.59 | 100 | 37.00 | 150 | |
| 151 | Davenport, Ia. | 60,751 | 55,201,413 | 92 | 8 | 1 | Jan. | 1 | 1 | 23.68 | 9.25* | 1.48 | 2.59 | 100 | 37.00 | 151 | |
| 152 | Charleston, W. Va. | 60,408 | Not reporting | 73 | 27 | 1 | Sept. | 1 | 1 | 23.68 | 9.25* | 1.48 | 2.59 | 100 | 37.00 | 152 | |
| 153 | Augusta, Ga. | 60,342 | 44,716,984 | 73 | 27 | 1 | April | 1 | 1 | 23.68 | 9.25* | 1.48 | 2.59 | 100 | 37.00 | 153 | |
| 154 | Lancaster, Pa. | 59,949 | Not reporting | 96 | 4 | 1 | Nov. | 1 | 1 | 23.33 | 8.36 | 8.50 | 3.06 | 100 | 43.25 | 154 | |
| 155 | Medford, Mass. | 59,714 | 90,331,850 | 96 | 4 | 1 | Feb. | 1 | 1 | 23.33 | 8.36 | 8.50 | 3.06 | 100 | 43.25 | 155 | |
| 156 | Hoboken, N. J. ³⁵ | 59,261 | 97,121,628 | 94 | 6 | 1 | May | 1 | 1 | 23.33 | 8.36 | 8.50 | 3.06 | 100 | 43.25 | 156 | |

| No. | City | Census 1930 | Assessed Valuation | Per Cent Per- sonalty | City Fiscal Year Begins | Date of Collection of City Tax | Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment | | | | | Estimated Ratio of Assessed Value to Legal Basis | Adjusted Rate No. | |
|-----------------------------|-----------------------------------|----------------|-----------------------|-----------------------------|-------------------------------|-----------------------------------|---|---------|---------|-------|------------------|---|----------------------|-----|
| | | | | | | | City | School | County | State | Total (Per Cent) | | | |
| 157 | Chester, Pa. | 59,164 | \$54,217,000 | 100 | Jan. 1 | Mar. 1 | \$11.50 | \$11.00 | \$ 4.05 | N | \$26.55 | 80 | \$21.24 | 157 |
| 158 | Union City, N. J. ¹³ | 58,659 | 70,596,212 | 96 | Jan. 1 | Aug. 1 | 23.30 | 6.02 | 8.19 | 2.96 | 40.47 | ... | 40.47 | 158 |
| 159 | Malden, Mass. | 58,036 | Not reporting | | Jan. 1 | Jan. 1 | 10.24 | 7.66 | 4.97 | .63 | 23.50 | 97 | 22.80 | 159 |
| 160 | Madison, Wis. | 57,899 | 123,043,895 | 93 | Jan. 1 | Jan. 1 | 12.00 | 11.00 | 10.00 | N | 33.00 | 90 | 29.70 | 160 |
| 161 | Bethlehem, Pa. | 57,892 | 67,332,746 | 93 | Jan. 1 | Mar. 1 | 12.00 | 11.00 | 10.00 | N | 33.00 | 90 | 29.70 | 161 |
| 162 | Beaumont, Texas | 57,732 | 57,405,130 | 85 | July 1 | Oct. 1 | 17.80 | 7.20 | 10.70 | 7.70 | 43.40 | 65 | 28.21 | 162 |
| 163 | San Jose, Cal. | 57,651 | 41,066,125 | 89 | Dec. 1 | Nov. 1 | 17.80 | 15.50 | 12.50 | N | 45.80 | 45 | 20.61 | 163 |
| 164 | Springfield, Mo. | 57,527 | 35,349,679 | 81 | Jan. 1 | Sept. 1 | 15.60 | 14.40 | 5.30 | 1.50 | 36.80 | 70 | 25.76 | 164 |
| 165 | Decatur, Ill. | 57,510 | Not reporting | | Jan. 1 | Sept. 1 | | | | | | | | 165 |
| 166 | Irvington, N. J. ^{13 23} | 56,733 | 74,418,562 | 94 | Jan. 1 | Feb. 1 | 29.04 | ... | 5.17 | 2.99 | 37.20 | 75 | 27.90 | 166 |
| 167 | Holyoke, Mass. | 56,537 | 85,169,000 | 87 | Jan. 1 | Oct. 1 | 19.24 | 6.20 | 1.46 | 1.60 | 28.50 | 100 | 28.50 | 167 |
| 168 | Hamtramck, Mich. | 56,268 | 68,762,804 | 70 | July 1 | July 1 | 19.50 | 12.71 | 5.00 | .59 | 37.80 | 100 | 37.80 | 168 |
| 169 | Cedar Rapids, Ia. | 55,997 | 53,559,786 | 89 | April 1 | Jan. 1 | 12.66 | 15.58 | 6.54 | 2.60 | 37.38 | 48 | 17.94 | 169 |
| 170 | York, Pa. | 55,254 | 48,568,805 | 100 | Jan. 1 | Mar. 1 | 9.50 | 15.00 | 7.00 | N | 31.50 | 60 | 19.90 | 170 |
| 171 | Jackson, Mich. | 55,187 | 67,291,500 | 88 | July 1 | July 1 | 9.98 | 12.31 | 5.65 | .66 | 28.60 | 100 | 28.60 | 171 |
| 172 | Kalamazoo, Mich. | 54,786 | 71,402,955 | 82 | Jan. 1 | July 1 | 9.86 | 11.04 | 3.30 | .74 | 24.94 | 100 | 24.94 | 172 |
| 173 | E. Chicago, Ill. | 54,784 | Not reporting | | Jan. 1 | July 1 | 12.00 | 15.00 | 11.25 | N | 38.25 | 60 | 22.95 | 173 |
| 174 | McKeesport, Pa. | 54,632 | 54,647,300 | 98 | Jan. 1 | Jan. 1 | 15.74 | 8.12 | 7.94 | ... | 31.80 | 100 | 31.80 | 174 |
| 175 | New Rochelle, N. Y. ²⁷ | 54,000 | 200,781,880 | 100 | Jan. 1 | July 1 | 9.10 | 1.40 | 6.40 | N | 16.90 | 75 | 12.68 | 175 |
| 176 | Macon, Ga. | 53,829 | Not reporting | | July 1 | Sept. 1 | 16.50 | 6.00 | 8.50 | 7.70 | 38.70 | 67 | 25.93 | 176 |
| 177 | Greensboro, N. C. | 53,659 | 80,000,000 | 80 | Jan. 1 | Jan. 1 | 13.00 | 13.20 | 4.75 | .59 | 31.54 | 80 | 25.23 | 177 |
| 178 | Austin, Texas | 53,120 | 48,684,163 | 83 | July 1 | July 1 | | | | | | | | 178 |
| 179 | Highland Park, Mich. | 52,929 | 77,744,550 | 83 | July 1 | July 1 | | | | | | | | 179 |
| 180 | Galveston, Texas | 52,938 | Not reporting | | July 1 | July 1 | | | | | | | | 180 |
| 181 | Waco, Texas | 52,848 | Not reporting | | July 1 | July 1 | | | | | | | | 181 |
| 182 | Fresno, Cal. | 52,513 | 42,437,440 | 87 | July 1 | Oct. 1 | 19.90 | 15.80 | 13.00 | N | 48.70 | 50 | 24.35 | 182 |
| 183 | Hamilton, Ohio | 52,176 | 63,737,280 | 88 | Jan. 1 | Dec. 1 | 9.59 | 8.31 | 3.80 | N | 21.70 | 100 | 21.70 | 183 |
| 184 | Durham, N. C. | 52,037 | 70,000,000 | 75 | July 1 | Oct. 1 | 15.00 | 2.50 | 5.00 | N | 22.50 | 100 | 22.50 | 184 |
| 185 | Columbia, S. C. | 51,581 | Not reporting | | July 1 | July 1 | | | | | | | | 185 |
| 186 | Cleveland Heights, Ohio | 50,945 | Not reporting | | Jan. 1 | Jan. 1 | | | | | | | | 186 |
| 187 | Port Arthur, Texas | 50,902 | 27,020,160 | 83 | Jan. 1 | Oct. 1 | 17.50 | 6.50 | 8.40 | 7.70 | 40.10 | 70 | 28.07 | 187 |
| 188 | Dearborn, Mich. | 50,358 | 160,054,495 | 73 | July 1 | July 1 | 16.12 | 11.07 | 4.79 | .59 | 32.57 | 100 | 32.57 | 188 |
| 189 | Kenosha, Wis. | 50,262 | 69,445,980 | 92 | Jan. 1 | Jan. 1 | 10.05 | 12.75 | 4.31 | .89 | 28.00 | 60 | 16.80 | 189 |
| 190 | Asheville, N. C. | 50,193 | Not reporting | | Jan. 1 | Aug. 1 | | | | | | | | 190 |
| 191 | Pueblo, Colo. | 50,096 | 28,918,702 | 75 | Jan. 1 | Mar. 1 | 24.00 | 14.95 | 10.28 | 3.49 | 52.72 | 70 | 36.90 | 191 |
| Population 30,000 to 50,000 | | | | | | | | | | | | | | |
| 192 | Pittsfield, Mass. ²⁸ | 49,677 | 60,192,020 | 89 | Jan. 1 | Oct. 1 | 36.00 | ... | 2.39 | 1.61 | 40.00 | 75 | 30.00 | 192 |
| 193 | Woonsocket, R. I. ³⁰ | 49,376 | 75,680,725 | 76 | Jan. 1 | Oct. 1 | 35.20 | ... | ... | ... | 25.00 | 100 | 25.00 | 193 |
| 194 | Haverhill, Mass. ³⁰ | 48,710 | 55,145,000 | 88 | Jan. 1 | Oct. 1 | 35.20 | ... | ... | ... | 35.20 | 100 | 35.20 | 194 |
| 195 | New Castle, Pa. | 48,674 | 50,869,460 | 95 | Jan. 1 | July 1 | 11.50 | 15.00 | 9.00 | N | 35.50 | 100 | 35.50 | 195 |
| 196 | Everett, Mass. | 48,424 | Not reporting | | Jan. 1 | July 1 | | | | | | | | 196 |

GROUP V.

COMPARATIVE TAX RATES OF 261 CITIES FOR 1934—(Continued)

| No. | City | Census 1930 | Assessed Valuation | Per Cent Per- sonalty | City Fiscal Year Begins | Date of Collection of City Tax | Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment | | | | Estimated Ratio of Assessed Value to Legal Basis | | Adjusted Rate No. |
|-----|------------------------------------|----------------|-----------------------|-----------------------------|-------------------------------|-----------------------------------|---|---------|---------|--------|---|----------|----------------------|
| | | | | | | | City | School | County | State | Total (Per Cent) | Rate No. | |
| 197 | Jackson, Miss. | 48,282 | \$46,000,000 | 80 | Oct. 1 | Feb. 1 | \$18.75 | \$ 9.25 | \$ 8.00 | \$8.00 | \$44.00 | 50 | \$22.00 197 |
| 198 | Phoenix, Ariz. | 48,118 | Not reporting | 80 | Oct. 1 | Feb. 1 | | | | | | | |
| 199 | Stockton, Cal. | 47,963 | 64,128,920 | 92 | Jan. 1 | Feb. 1 | 20.50 | 9.50 | 18.70 | N | 48.70 | 48 | 23.38 199 |
| 200 | Brookline, Mass. | 47,490 | 165,919,600 | 91 | Jan. 1 | Oct. 1 | 12.74 | 5.43 | .73 | 2.00 | 20.90 | 100 | 20.90 200 |
| 201 | Elmira, N. Y. | 47,397 | Not reporting | 85 | July 1 | Aug. 1 | | | | | | | |
| 202 | Bay City, Mich. | 47,355 | 39,190,534 | 85 | July 1 | Aug. 1 | 13.62 | 11.26 | 9.81 | .53 | 35.22 | 85 | 29.93 202 |
| 203 | Berwyn, Ill. | 47,027 | Not reporting | 85 | July 1 | Aug. 1 | | | | | | | |
| 204 | Clifton, N. J. | 46,875 | Not reporting | 85 | July 1 | Aug. 1 | | | | | | | |
| 205 | Aurora, Ill. | 46,589 | Not reporting | 85 | July 1 | Aug. 1 | | | | | | | |
| 206 | Muncie, Ind. | 46,548 | Not reporting | 85 | July 1 | Aug. 1 | | | | | | | |
| 207 | Stamford, Conn. | 46,346 | 109,706,614 | 88 | Jan. 1 | Sept. 1 | 18.17 | 6.00 | .20 | .54 | 24.91 | 100 | 24.91 207 |
| 208 | Waterloo, Ia. ^a | 46,191 | 29,408,395 | 91 | Apr. 1 | Jan. 1 | 15.32 | 18.97 | 6.11 | 2.20 | 42.60A | 60 | 25.56 208 |
| 209 | Chelsea, Mass. | 45,816 | 47,737,200 | 90 | Jan. 1 | Oct. 1 | 25.76 | 11.85 | 6.11 | 5.79 | 43.40 | 100 | 43.40 209 |
| 210 | Lexington, Ky. | 45,736 | 56,778,868 | 78 | Jan. 1 | June 1 | 15.60 | 7.80 | 3.50 | 3.00 | 29.90 | 80 | 23.92 210 |
| 211 | Williamsport, Pa. | 45,729 | 39,007,695 | ... | Jan. 1 | April 1 | 14.00 | 16.00 | 8.00 | N | 38.00 | 80 | 30.40 211 |
| 212 | Portsmouth, Va. ²⁸ | 45,704 | 33,178,127 | 97 | Jan. 1 | Nov. 1 | 26.50 | ... | N | N | 26.50 | 70 | 18.55 212 |
| 213 | Jamestown, N. Y. | 45,155 | 64,219,998 | 100 | Jan. 1 | May 1 | 14.30 | 10.34 | 5.81 | N | 30.45 | 100 | 30.45 213 |
| 214 | Lorain, Ohio | 44,512 | 61,148,430 | 85 | Jan. 1 | Jan. 1 | 9.30 | 8.70 | 3.40 | N | 21.40 | 80 | 17.12 214 |
| 215 | Chicopee, Mass. ²⁸ | 43,930 | 42,300,000 | 85 | Dec. 1 | Oct. 1 | 35.00 | ... | 3.00 | 3.50 | 41.50 | 85 | 35.28 215 |
| 216 | Wichita Falls, Texas | 43,690 | Not reporting | 83 | June 30 | July 1 | 13.40 | 12.68 | 4.81 | .74 | 31.63 | 100 | 31.63 216 |
| 217 | Battle Creek, Mich. | 43,573 | 52,000,000 | 17 | June 30 | July 1 | | | | | | | |
| 218 | Perth Amboy, N. J. ²⁸ | 43,516 | 49,717,632 | 89 | Jan. 1 | Feb. 1 | 21.10 | 5.90 | 9.00 | 2.90 | 38.90 | 50 | 19.45 218 |
| 219 | Salem, Mass. | 43,353 | 58,084,910 | 84 | Jan. 1 | Aug. 1 | 22.26 | 8.58 | 1.18 | 1.48 | 33.50 | 100 | 33.50 219 |
| 220 | Amarillo, Texas | 43,132 | 48,362,210 | 77 | Apr. 15 | Oct. 1 | 9.80 | 8.50 | 6.10 | 7.70 | 32.10 | 75 | 24.08 220 |
| 221 | Columbus, Ga. ²⁸ | 43,131 | 35,245,674 | 77 | Jan. 1 | July 1 | 12.00 | 6.00 | 6.38 | 3.00 | 27.38A | 70 | 19.17 221 |
| 222 | Joliet, Ill. | 42,993 | 20,513,753 | 78 | Jan. 1 | May 1 | 27.30 | 31.25 | 6.20 | N | 64.75 | 30 | 19.43 222 |
| 223 | Cranston, R. I. | 42,911 | 70,200,460 | 80 | Oct. 1 | Oct. 1 | 10.11 | 11.89 | 6.20 | 1.00 | 23.00 | 100 | 23.00 223 |
| 224 | Portsmouth, Ohio | 42,560 | 50,758,287 | 93 | Jan. 1 | Dec. 1 | 9.57 | 11.89 | 5.04 | N | 24.50 | 100 | 24.50 224 |
| 225 | Lima, Ohio | 42,287 | 48,928,900 | ... | Jan. 1 | Dec. 1 | 10.69 | 7.21 | 3.50 | N | 21.40 | 80 | 17.12 225 |
| 226 | Council Bluffs, Ia. | 42,048 | 21,572,409 | ... | Apr. 1 | Jan. 1 | 24.41 | 22.63 | 7.58 | 2.60 | 57.22 | 40 | 22.89 226 |
| 227 | Montclair, N. J. ²⁸ | 42,017 | 106,674,184 | 92 | Jan. 1 | Jan. 1 | | | | | | | |
| 228 | Dubuque, Ia. | 41,679 | 33,078,547 | 80 | Apr. 1 | May 1 | 22.74 | 14.14 | 9.10 | 2.99 | 30.90 | 100 | 30.90 228 |
| 229 | Maskogon, Mich. | 41,390 | 47,330,009 | 83 | Jan. 1 | Jan. 1 | 18.31 | 11.20 | 6.32 | .58 | 42.10 | 60 | 25.26 229 |
| 230 | Warren, Ohio | 41,062 | 50,835,000 | 92 | Jan. 1 | Dec. 1 | 6.25 | 11.25 | 3.70 | N | 21.20 | 100 | 21.20 230 |
| 231 | Kearny, N. J. ²⁸ | 40,716 | 77,883,759 | 89 | Jan. 1 | Feb. 1 | | | | | | | |
| 232 | Fitchburg, Mass. | 40,692 | 50,928,350 | 79 | Dec. 1 | Oct. 1 | 16.02 | 8.40 | 9.57 | 3.43 | 37.42 | 60 | 22.45 231 |
| 233 | Lynchburg, Va. | 40,661 | 45,171,136 | 93 | Jan. 1 | July 1 | 11.25 | 6.44 | 1.05 | 1.14 | 32.80 | 100 | 32.80 232 |
| 234 | St. Petersburg, Fla. ²⁸ | 40,425 | 85,909,558 | 94 | Oct. 1 | Oct. 1 | 16.21 | 3.40 | 7.23 | 1.04 | 27.88A | 100 | 16.80 233 |
| 235 | Poughkeepsie, N. Y. | 40,288 | 44,277,897 | 96 | Jan. 1 | Jan. 1 | | | | | | | |
| 236 | Ogden, Utah | 40,272 | 32,791,979 | ... | Jan. 1 | Oct. 1 | 24.16 | 7.38 | 8.28 | N | 39.82 | 70 | 27.87 235 |
| 237 | Oshkosh, Wis. | 40,108 | 46,507,000 | 83 | Jan. 1 | Sept. 1 | 17.34 | 12.50 | 5.70 | 10.00 | 41.66 | 50 | 20.83 236 |
| | | | | 17 | Jan. 1 | Jan. 1 | | 8.88 | 3.78 | N | 30.00 | 89 | 26.70 237 |

COMPARATIVE TAX RATES OF 261 CITIES FOR 1934—(Continued)

| No. | City | Census 1930 | Assessed Valuation | Per Cent Realty | Per Cent sonalty | City Fiscal Year Begins | Date of Collection | | Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment | | | | Estimated Ratio of Assessed Value to Legal Basis | Adjusted Rate No. | | | |
|-----|---------------------------------------|----------------|-----------------------|--------------------|---------------------|-------------------------------|--------------------|-----|---|---------|---------|---------|---|----------------------|------------------|---------|-----|
| | | | | | | | of City Tax | | City | School | County | State | | | Total (Per Cent) | | |
| | | | | | | | | | | | | | | | | | |
| 238 | Anderson, Ind. | 39,664 | Not reporting | | 9 | Jan. | Dec. | '33 | June | \$ 8.47 | \$15.60 | \$ 5.83 | N | \$29.90 | 80 | \$23.92 | 238 |
| 239 | East Cleveland, Ohio | 39,667 | \$54,665,470 | 91 | 9 | Jan. | Jan. | 1 | | 4.30 | 10.00 | 9.50 | .20 | 24.00 | 90 | 21.60 | 239 |
| 240 | La Crosse, Wis. | 39,614 | 46,037,053 | 89 | 11 | Jan. | Nov. | 30 | | 13.17 | 9.35 | 8.18 | 1.60 | 32.30A | 80 | 25.84 | 240 |
| 241 | Butte, Mont. st | 39,532 | 48,073,839 | 60 | 40 | July | Jan. | 1 | | 12.31 | 7.26 | 3.78 | .13 | 23.48 | 90 | 21.13 | 241 |
| 242 | Shelbogan, Wis. | 39,251 | 46,049,540 | 90 | 10 | Jan. | Jan. | 1 | | 33.60 | 15.00 | 3.30 | N | 33.60 | 100 | 33.60 | 242 |
| 243 | Waltham, Mass. ^{so} | 39,247 | 56,889,350 | 87 | 13 | Jan. | Nov. | 1 | | 33.60 | 15.00 | 3.30 | N | 33.60 | 100 | 33.60 | 243 |
| 244 | Quincy, Ill. | 39,241 | 33,969,380 | 83 | 17 | May | Feb. | 1 | | 13.70 | 32.00 | 60 | N | 19.20 | 244 | 19.20 | 244 |
| 245 | Meriden, Conn. ^{so} | 38,481 | 59,351,410 | 84 | 16 | Jan. | Apr. | 1 | 1 | 27.00 | 27.00 | 100 | 2.99 | 30.70 | 100 | 30.70 | 245 |
| 246 | Bloomfield, N. J. ¹³ | 38,077 | 69,491,414 | 90 | 10 | Jan. | June | 1 | 1 | 17.35 | 5.21 | 5.15 | N | 30.70 | 100 | 30.70 | 246 |
| 247 | Rock Island, Ill. | 37,953 | 22,522,845 | 85 | 15 | Apr. | Apr. | 1 | | 26.10 | 20.00 | 5.50 | N | 51.60 | 33 | 17.03 | 247 |
| 248 | Cumberland, Md. | 37,747 | Not reporting | | | 1 | Nov. | 5 | | 19.50 | 21.00 | 19.10 | N | 59.60 | 33 | 19.67 | 248 |
| 249 | San Bernardino, Cal. | 37,481 | 13,974,574 | 80 | 11 | July | Jan. | 1 | | 12.95 | 9.64 | 5.80 | .11 | 28.50 | 91 | 25.94 | 249 |
| 250 | Green Bay, Wis. | 37,415 | 50,977,155 | 91 | 9 | Jan. | Jan. | 1 | | 12.95 | 9.64 | 5.80 | .11 | 28.50 | 91 | 25.94 | 250 |
| 251 | Raleigh, N. C. | 37,379 | Not reporting | | | 1 | Nov. | | | 12.95 | 9.64 | 5.80 | .11 | 28.50 | 91 | 25.94 | 251 |
| 252 | Taunton, Mass. ^{ss} | 37,355 | 35,951,660 | 89 | 11 | Dec. | Oct. | 15 | | 39.86 | ... | .86 | 1.28 | 42.00 | 100 | 42.00 | 252 |
| 253 | Santa Monica, Cal. | 37,146 | Not reporting | | | 1 | Feb. | 1 | Aug. | 39.86 | ... | .86 | 1.28 | 42.00 | 100 | 42.00 | 253 |
| 254 | West New York, N. J. ¹³ | 37,107 | 48,580,995 | 98 | 2 | Jan. | May | 1 | 1 | 21.29 | 10.60 | 8.13 | 2.92 | 42.94 | 60 | 25.76 | 254 |
| 255 | Hazleton, Pa. | 36,765 | Not reporting | | | 1 | Jan. | 1 | Aug. | 21.29 | 10.60 | 8.13 | 2.92 | 42.94 | 60 | 25.76 | 255 |
| 256 | Danville, Ill. | 36,765 | 22,451,851 | 76 | 24 | May | Jan. | 1 | Aug. | 16.80 | 20.00 | 7.30 | N | 44.10 | 46 | 20.29 | 256 |
| 257 | High Point, N. C. | 36,745 | 36,941,187 | 81 | 19 | July | Oct. | 1 | | 15.09 | 1.41 | 6.47 | N | 22.97 | 75 | 17.23 | 257 |
| 258 | Auburn, N. Y. | 36,652 | 52,244,930 | ... | ... | 1 | July | 1 | | 12.73 | 4.31 | 4.78 | ... | 21.82 | 75 | 16.36 | 258 |
| 259 | Zanesville, Ohio | 36,440 | Not reporting | | | 1 | Dec. | 20 | | 17.09 | 11.97 | 11.94 | .12 | 41.12 | 86 | 35.36 | 259 |
| 260 | Superior, Wis. | 36,113 | 44,482,100 | 88 | 6 | Jan. | Oct. | 15 | | 21.78 | 8.58* | 1.32 | 1.32 | 33.00 | 100 | 33.00 | 260 |
| 261 | Arlington, Mass. | 36,094 | 60,943,850 | 94 | | Jan. | Oct. | 15 | | 21.78 | 8.58* | 1.32 | 1.32 | 33.00 | 100 | 33.00 | 261 |
| 262 | Norwalk, Conn. | 35,929 | Not reporting | | | 1 | May | 1 | 1 | 22.00 | 18.80 | 4.00 | N | 44.80 | 40 | 17.92 | 262 |
| 263 | Elgin, Ill. | 35,929 | 22,979,658 | 75 | 25 | Jan. | May | 1 | 1 | 22.00 | 18.80 | 4.00 | N | 44.80 | 40 | 17.92 | 263 |
| 264 | Norristown, Pa. | 35,853 | 25,075,620 | 92 | 8 | Jan. | May | 1 | 1 | 14.00 | 18.00 | 3.00 | N | 35.00 | 67 | 23.33 | 264 |
| 265 | White Plains, N. Y. ²⁷ | 35,830 | 171,721,275 | 100 | 0 | Jan. | Jan. | 2 | 1 | 12.28 | 5.98 | 4.52 | ... | 22.78 | 100 | 22.78 | 265 |
| 266 | Revere, Mass. | 35,680 | Not reporting | | | 1 | Dec. | 20 | June | 5.25 | 10.90 | 4.45 | N | 20.60 | 90 | 18.54 | 266 |
| 267 | Steubenville, Ohio | 35,422 | 49,634,660 | 90 | 10 | Jan. | Feb. | 1 | Aug. | 24.04 | ... | 5.17 | 2.99 | 32.20 | 85 | 27.37 | 267 |
| 268 | Orange, N. J. ^{13 28} | 35,339 | 47,878,391 | 96 | 4 | Jan. | May | 1 | Nov. | 24.04 | ... | 5.17 | 2.99 | 32.20 | 85 | 27.37 | 268 |
| 269 | Alameda, Cal. | 35,033 | Not reporting | | | 1 | Aug. | 20 | | 19.06 | 5.60 | 1.96 | 7.38 | 34.00 | 50 | 17.00 | 269 |
| 270 | Lewiston, Me. | 34,948 | 32,881,447 | 88 | 12 | Mar. | Oct. | 15 | | 20.40 | 8.04 | 1.41 | 3.95 | 33.80 | 100 | 33.80 | 270 |
| 271 | Watertown, Mass. | 34,913 | 53,168,110 | 91 | 9 | Jan. | Apr. | 17 | | 17.38 | 21.33 | 9.78 | ... | 48.49 | 55 | 26.67 | 271 |
| 272 | Amsterdam, N. Y. | 34,817 | 28,734,150 | 100 | 0 | Jan. | Jan. | 1 | | 12.89 | 13.40 | 8.43 | ... | 34.72 | 77 | 26.73 | 272 |
| 273 | West Allis, Wis. | 34,671 | 49,607,277 | 86 | 14 | Jan. | Feb. | 1 | 1 | 12.89 | 13.40 | 8.43 | ... | 34.72 | 77 | 26.73 | 273 |
| 274 | New Brunswick, N. J. ^{13 28} | 34,555 | 42,780,540 | 93 | 7 | Jan. | May | 1 | 1 | 30.20 | 13.50 | 8.99 | 2.91 | 42.10 | 60 | 25.26 | 274 |
| 275 | Easton, Pa. | 34,468 | 44,327,571 | 100 | 0 | Jan. | July | 1 | 1 | 12.00 | 13.50 | 4.60 | N | 30.10A | 90 | 27.09 | 275 |
| 276 | Plainfield, N. J. ¹³ | 34,422 | 61,223,483 | 90 | 10 | Jan. | Feb. | 1 | 1 | 16.87 | 10.07 | 6.21 | 3.05 | 36.20 | 80 | 28.96 | 276 |
| 277 | Newport News, Va. | 34,417 | 34,814,694 | 89 | 11 | Jan. | May | 1 | 1 | 14.20 | 12.30 | N | N | 26.50 | 60 | 15.90 | 277 |
| 278 | Santa Barbara, Cal. | 33,613 | Not reporting | | | 1 | Dec. | 5 | | 14.20 | 12.30 | N | N | 26.50 | 60 | 15.90 | 278 |

COMPARATIVE TAX RATES OF 261 CITIES FOR 1934—(Continued)

| No. | City | Census 1930 | Assessed Valuation | Per Cent Per- sonalty | City Fiscal Year Begins | Date of Collection of City Tax | | City | School | County | State | Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment | | Estimated Ratio of Assessed Value to Legal Basis | Adjusted Rate | No. | | | |
|-----------------|--------------------------------|----------------|-----------------------|-----------------------------|-------------------------------|-----------------------------------|-------|------|--------|----------|-------|---|---------|---|------------------|--------|---------|-------|-----|
| | | | | | | | | | | | | | | | | | | | |
| 279 | Paducah, Ky. | 33,541 | \$18,834,000 | 86 | 14 | 1 | June | 1 | Oct. | 1 | | \$14.30 | \$12.50 | \$.50 | \$34.30 | 60 | \$20.58 | 279 | |
| 280 | Mansfield, Ohio | 33,525 | Not reporting | Not reporting | 84 | 16 | Sept. | 1 | | | | 15.00 | 18.80 | 6.00 | 1.50 | 41.30 | 60 | 24.78 | 280 |
| 281 | Joplin, Mo. | 33,454 | 17,539,832 | 84 | 16 | 1 | Jan. | 1 | | | | | | | | | 281 | 282 | |
| 282 | Waukegan, Ill. | 33,499 | Not reporting | Not reporting | 83 | 17 | Jan. | 1 | | | | 14.89 | 13.83 | 5.28 | N | 34.00 | 75 | 25.50 | 282 |
| 283 | Norwood, Ohio | 33,411 | 40,420,689 | 83 | 17 | 1 | Jan. | 1 | | | | 12.00 | 23.88 | 6.60 | 3.40 | 45.88 | 67 | 30.74 | 283 |
| 284 | Stoux Falls, S. Dak. | 33,362 | 28,703,970 | Not reporting | 83 | 1 | May | 1 | Aug. | 1 | | 13.40 | 8.00 | 4.20 | 1.50 | 27.10 | 80 | 21.68 | 284 |
| 285 | Colorado Springs, Colo. | 33,237 | 35,360,196 | 65 | 35 | 1 | Jan. | 1 | Nov. | 1 | | 11.85 | 10.55 | 2.60 | 1.50 | 26.50 | 85 | 22.53 | 285 |
| 286 | Elkhart, Ind. | 32,949 | 26,383,525 | 80 | 20 | 1 | May | 1 | Nov. | 1 | | 23.30 | 10.43 | 17.90 | 8.00 | 49.20 | 60 | 29.52 | 286 |
| 287 | Kokomo, Ind. | 32,843 | 26,383,525 | 80 | 20 | 1 | Jan. | 1 | Mar. | 1 | | 12.20 | 11.60 | 2.90 | 1.50 | 28.20 | 75 | 31.35 | 287 |
| 288 | Laredo, Texas ⁸⁸ | 32,618 | 16,000,000 | 80 | 20 | 1 | July | 1 | Nov. | 1 | | 16.22 | 7.78 | 8.62 | N | 32.62 | 68 | 22.18 | 288 |
| 289 | Tucson, Ariz. | 32,506 | 19,595,570 | 80 | 20 | 1 | Jan. | 1 | Oct. | 30 | | 15.00 | 2.72 | 4.28 | N | 22.00 | 80 | 17.60 | 289 |
| 290 | Richmond, Ind. | 32,493 | 31,394,201 | Not reporting | 87 | 1 | Jan. | 1 | Aug. | 1 | | 17.40 | 21.30 | 6.70 | 33 | 15.13 | 293 | | 290 |
| 291 | Rome, N. Y. | 32,338 | 29,210,727 | 100 | 0 | 1 | Jan. | 1 | May | 1 | | 13.40 | 9.70 | 5.60 | N | 28.70 | 94 | 26.98 | 291 |
| 292 | Wilmington, N. C. | 32,270 | 35,937,801 | 77 | 23 | 1 | July | 1 | Oct. | 1 | | 16.87 | 19.61 | 8.17 | N | 44.65 | 70 | 31.26 | 292 |
| 293 | Moline, Ill. | 32,236 | 23,253,940 | 100 | 0 | 1 | July | 1 | Aug. | 1 | | 14.00 | 10.00 | 14.20 | 5.00 | 43.20 | 60 | 23.92 | 293 |
| 294 | Watertown, N. Y. | 32,205 | 48,228,652 | 100 | 0 | 1 | Oct. | 1 | May | 1 | | | | | | | | | 294 |
| 295 | Muskogee, Okla. | 32,026 | 18,382,934 | Not reporting | 87 | 1 | Dec. | 1 | | | | | | | | | | | 295 |
| 296 | Meridian, Miss. | 31,954 | 21,282,239 | Not reporting | 87 | 1 | Jan. | 1 | Aug. | 1 | | | | | | | | | 296 |
| 297 | Pensacola, Fla. | 31,579 | Not reporting | Not reporting | 87 | 1 | Apr. | 1 | | | | 28.40 | ... | ... | ... | 28.40 | 100 | 28.40 | 297 |
| 298 | Nashua, N. H. ⁸⁰ | 31,463 | 38,393,356 | 62 | 38 | 1 | Jan. | 1 | July | 1 | | 4.49 | ... | ... | 20.34A | 100 | 20.34 | 298 | 299 |
| 299 | Fort Smith, Ark. ⁸⁰ | 31,429 | 15,094,112 | 88 | 12 | 1 | Jan. | 1 | Oct. | 16 | | 13.82 | 10.70 | 9.08 | ... | 34.18 | 100 | 34.18 | 299 |
| 300 | Port Huron, Mich. | 31,361 | 31,303,310 | 100 | 0 | 1 | July | 1 | June | 1 | | 15.50 | 8.18 | 9.66 | ... | 33.34 | 83 | 27.67 | 300 |
| 301 | Newburgh, N. Y. | 31,275 | 40,890,000 | 100 | 0 | 1 | March | 1 | June | 1 | | 9.90 | 11.25 | 3.33 | N | 24.48 | 100 | 24.48 | 301 |
| 302 | Marion, Ohio | 31,084 | 28,991,600 | 100 | 0 | 1 | Dec. | 1 | | | | | | | | | | | 302 |
| 303 | Bloomington, Ill. | 30,930 | Not reporting | Not reporting | 87 | 1 | Jan. | 1 | | | | | | | | | | | 303 |
| 304 | Hagerstown, Md. | 30,861 | Not reporting | Not reporting | 87 | 1 | Jan. | 1 | | | | | | | | | | | 304 |
| 305 | Bellingham, Wash. | 30,823 | Not reporting | Not reporting | 87 | 1 | Jan. | 1 | | | | | | | | | | | 305 |
| 306 | Baton Rouge, La. | 30,729 | Not reporting | Not reporting | 87 | 1 | Jan. | 1 | | | | | | | | | | | 306 |
| 307 | Newark, Ohio | 30,596 | 28,275,610 | 85 | 15 | 1 | Dec. | 1 | June | 1 | | 4.79 | 8.81 | 2.50 | N | 16.10 | 100 | 16.10 | 307 |
| 308 | Everett, Wash. ⁸⁸ | 30,567 | 14,246,208 | 80 | 20 | 1 | Jan. | 1 | June | 1 | | 18.10 | 6.00 | 7.06 | 3.54 | 34.70A | 88 | 30.54 | 308 |
| 309 | Santa Ana, Cal. | 30,322 | 15,968,815 | 90 | 10 | 1 | Dec. | 1 | April | 20 | | 18.50 | 24.40 | 10.30 | N | 53.20 | 30 | 15.96 | 309 |
| 310 | Alton, Ill. | 30,151 | Not reporting | Not reporting | 87 | 1 | Jan. | 1 | | | | | | | | | | | 310 |
| Canadian Cities | | | | | | | | | | | | | | | | | | | |
| 1 | Montreal, Que. ⁸⁹ | 818,577 | 955,950,170 | 100 | ... | 1 | Oct. | 1 | 1 | Province | | 15.73 | 12.00 | N | 27.73 | 100 | 27.73 | c1 | |
| 2 | Toronto, Ont. ⁹⁰ | 626,674 | 1,026,062,674 | 100 | ... | 1 | May | 1 | 4 | N | | 22.90 | 10.10 | N | 33.00 | 90 | 29.70 | c2 | |
| 3 | Vancouver, B. C. ⁹¹ | 246,593 | 352,213,882 | 100 | ... | 1 | July | 1 | Sept. | 4 | | 24.40 | 7.33 | N | 31.73A | 100 | 31.73 | c3 | |
| 4 | Winnipeg, Man. ⁹² | 218,785 | 216,163,200 | 100 | ... | 1 | June | 1 | Sept. | 1 | | 17.36 | 10.34 | N | 27.70A | 100 | 27.70 | c4 | |
| 5 | Hamilton, Ont. ⁹³ | 153,507 | 169,192,540 | 100 | ... | 1 | June | 1 | Sept. | 1 | | 24.95 | 13.55 | N | 38.50 | 100 | 38.50 | c5 | |
| 6 | Quebec, Que. ⁹⁴ | 130,594 | 122,556,247 | 100 | ... | 1 | Nov. | 1 | Nov. | 18 | | 23.95 | 9.50 | N | 33.45 | 80 | 26.76 | c6 | |
| 7 | Ottawa, Ont. ⁹⁵ | 126,872 | 157,445,109 | 100 | ... | 1 | July | 1 | Nov. | 18 | | 25.77 | 11.03 | N | 36.80 | 67 | 24.53 | c7 | |
| 8 | Calgary, Alta. ⁹⁶ | 83,761 | 61,456,942 | 100 | ... | 1 | Jan. | 1 | Sept. | 17 | | 18.60 | 13.05 | N | 31.65A | 100 | 31.65 | c8 | |
| 9 | Edmonton, Alta. ⁹⁷ | 79,197 | 56,414,646 | 100 | ... | 1 | Jan. | 1 | Sept. | 17 | | 27.13 | 17.67 | N | 44.80A | 100 | 44.80 | c9 | |

COMPARATIVE TAX RATES OF 261 CITIES FOR 1934—(Continued)

| No. | City | Census 1930 | Assessed Valuation | Per Cent Realty sonalty | City Fiscal Year Begins | Date of Collection of City Tax | Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100% Legal Basis of Assessment | | | | Estimated Ratio of Assessed Value to Legal Basis | | Adjusted Rate No. |
|-----|--------------------------------|----------------|-----------------------|----------------------------|-------------------------------|--|---|---------|----------|---------|---|----------|----------------------|
| | | | | | | | City | School | Province | Total | (Per Cent) | Rate No. | |
| 10 | London, Ont. ⁴⁸ | 71,148 | \$86,855,279 | 100 | Jan. 1 | { June 18 Aug. 18 Apr. 3 July 3 | \$24.72 | \$13.46 | \$ N | \$38.18 | 70 | \$26.73 | c10 |
| 11 | Windsor, Ont. ⁴⁹ | 63,108 | 66,712,480 | 100 | Jan. 1 | { July 3 Feb. 1 May 1 | 23.99 | 11.01 | N | 35.00 | 100 | 35.00 | c11 |
| 12 | Verdun, Que. ⁵⁰ | 60,745 | 43,440,120 | 100 | Jan. 1 | Oct. 1 | 16.00 | 10.00 | N | 26.00 | ... | 26.00 | c12 |
| 13 | Halifax, N. S. ⁵¹ | 59,275 | 58,952,300 | 100 | May 1 | Sept. 1 | 22.60 | 11.00 | 1.00 | 34.60 | 80 | 27.68 | c13 |
| 14 | Regina, Sask. ⁵² | 53,209 | 45,509,535 | 100 | Jan. 1 | June 30 | 14.55 | 10.18 | 1.12 | 25.85 | 100 | 25.85 | c14 |
| 15 | St. John, N. B. ⁵³ | 47,514 | 41,040,100 | 100 | Jan. 1 | Aug. 23 | 13.00 | 13.60 | 12.40 | 39.00 | 100 | 39.00 | c15 |
| 16 | Saskatoon, Sask. ⁵⁴ | 43,291 | 34,198,650 | 100 | Jan. 1 | July 15 | 17.05 | 17.51 | 1.60 | 36.16A | 100 | 36.16 | c16 |
| 17 | Victoria, B. C. ⁵⁵ | 39,082 | 52,136,741 | 100 | Jan. 1 | Aug. 15 | 23.43 | 8.02 | N | 31.45A | 100 | 31.45 | c17 |
| 18 | Three Rivers, Que. | 35,450 | Not reporting | ... | Jan. 1 | Aug. 15 | | | | | | | c18 |

* = Estimate.

N = None.

A = Denotes adjustment to 100 per cent legal basis.

⁴⁸New York. The official computation gives a single rate of \$25.60 for city, school, and county purposes; the separate rates here given are in proportion to appropriations. Varying rates are levied on the five boroughs for local improvements, the rate shown being for the borough of Manhattan. The estimated ratio of assessed value to legal basis is from the state board of equalization.

⁴⁹Chicago. The figures given are for 1932 valuation and tax levies, payable in 1934. The city rate includes sanitary district rate, \$6.70, and south park district (central business section and greater portion of south side) rate, \$9.90; rates in other sections vary slightly because of park district rates. County rate includes forest preserve, \$1.40.

⁵⁰Philadelphia. The city rate includes cost of county government, which is consolidated with the city. The rates given are on city realty (comprising 95 per cent of all realty); suburban realty (comprising 4.7 per cent of all realty) is taxed at two-thirds, and farm realty (.3 per cent) at one-half the rate on city realty—except that property in independent poor districts (having local poor rates of 30 to 40 cents per \$1,000) is relieved for such poor tax. The school rate is not levied on personal property. Personality, comprising money and vehicles to the school, is taxed at 4 mills. There is no state tax in Pennsylvania on real property, nor on personal property subject to local taxation.

⁵¹Los Angeles. City rate includes metropolitan water district, \$1.00. County rate includes flood control district, \$1.90. Valuation reported excludes solvent credits, \$217,547,030, taxed at 1 mill, and securities, \$334,854,070, taxed at 2 mills. There is no state tax in California on real estate.

⁵²Cleveland. For all Ohio cities, realty assessment includes public utilities valuation. Tangible personality (included in valuation reported) is taxed at same rate as realty, but for only a percentage of its value; intangible personality (not included in valuation reported) is taxed on either income or valuation at classified rates. There is no state tax in Ohio on property.

⁵³Baltimore. There is no county rate. There are four rates on real property—full, suburban, rural, and new annex; all rates at less than full rate are increasing to reach full rate in 1938. Personality is taxed at classified rates. Personal property of manufacturers is exempt.

⁵⁴Pittsburgh. The city rate upon improvements is one-half the full rate of \$20.60 upon land, the weighted average rate being shown. Machinery is exempt.

⁵⁵San Francisco. Valuation reported excludes solvent credits, \$110,959,058, taxed at 1 mill, and securities, \$175,715,423, taxed at 2 mills.

⁵⁶Buffalo. County and state rates are levied upon a valuation of \$1,014,771,600. Appropriations for the District of Columbia are made by Congress, a lump sum of \$7,775,000 thereof being paid by the federal treasury. Intangible personality (not included in the valuation reported) is taxed at one-half of one per cent; banks, trust companies and utilities are taxed at various rates on earnings or receipts. School rate is estimated upon the proportion of appropriations.

⁵⁷Minneapolis—St. Paul—Duluth. Minnesota statutes provide for five classes of property, assessed at varying bases of true value: real estate (except unplatted) is assessed at 40 per cent; iron ore at 50 per cent; and personality, in three classes, at 10, 25, and 33 1/3 per cent, respectively. The average of all for Minneapolis is 39.06 per cent, for St. Paul 38 per cent, and Duluth, 38.3 per cent; the rates shown are the actual rates adjusted to a uniform 100 per cent basis upon the percentages. Money and credits (not included in the valuation reported—for Minneapolis \$190,246,649), are taxed at 3 mills. The city rate for Minneapolis includes school debt.

⁵⁸New Orleans. The city and school rates shown are the actual rates adjusted to a uniform 100 per cent basis, the legal basis being 85 per cent of true value. County rate is levee and flood reparation.

⁵⁹Newark—Jersey City—Paterson—Trenton—Elizabeth—Bayonne. In New Jersey cities the state rate includes a school tax of \$2.75, which is returned to local school units.

⁶⁰Kansas City. The valuation reported is for city purposes; this valuation is approximately 15 per cent less than that for school, county, and state purposes; the latter rates are adjusted to a uniform 100 per cent basis upon the valuation reported.

⁶¹Seattle. The legal basis of assessment in Washington is 50 per cent; the rates reported are adjusted to a uniform 100 per cent basis. The county rate includes port, 25 cents (adjusted from 50 cents levied).

⁶²Louisville. Shares of stock of banks, trust, and life insurance companies (not included in valuation reported) are taxed \$2 for city and \$4 for schools.

¹⁷*Portland*. The valuation reported includes total utility valuation of public service companies assessed by the state, 14.76 per cent. City rate includes port, \$1.40, and dock, \$1.80.

¹⁸*Oakland*. City rate includes East Bay Municipal Utility district, \$3.20, and mosquito abatement, 10 cents.

¹⁹*Birmingham—Mobile*. The legal basis of assessing in Alabama is 60 per cent; the rates reported are the actual rates adjusted to a uniform 100 per cent basis.

²⁰*Providence*. There is no county government in Rhode Island. City rate includes school debt, \$1.87. Intangible personally, \$125,202,800 (not included in valuation shown) is taxed \$4 per \$1,000 valuation.

²¹*Dayton*. City rate includes flood control, \$3.87, and county rate includes flood control, 61 cents.

²²*Oklahoma City—Tulsa*. There is no state tax in Oklahoma on property. There are no taxes on property subject to local taxation. The total rate given is for realty and tangible personally; machinery, assessed at \$12,135,040 (not included in valuation shown) is taxed \$6 per \$1,000 valuation for city purposes.

²³*Scranton*. The city rate on improvements is one-half the full rate of \$22.22 on land, the weighted average rate being shown.

²⁴*Des Moines*. Money and credits, \$23,195,000 (not included in valuation shown), are taxed 6 mills.

²⁵*Long Beach*. School and county rates apply on valuation fixed by the county, \$122,205,150.

²⁶*Tonawanda—Binghamton—Niagara Falls—Troy—Mt. Vernon*. County rate includes state, not separately reported.

²⁷*Norfolk—Kingston—Pittsfield—Portsmouth—Chicopee—Montclair—Taunton—Orange—Laredo*. City rate includes school, not separately reported.

²⁸*Spokane*. See note 15, re legal basis of assessment and adjusted rates reported.

²⁹*Fall River—Pawtucket—Woonsocket—Haverhill—Waltham—Meriden—Nashua*. City rate includes school, county, and state rates, not separately reported.

³⁰*Wilmington*. Of the total valuation, \$3,150,600 is taxed for city and school purposes at only one-half the rate shown. There is no state tax in Delaware on property.

³¹*Huntington*. Real estate assessed at \$18,355,225 (not included in valuation shown) is taxed at one-half the rate reported; personal property assessed at \$9,390,000 (not included in the valuation shown) is taxed at one-fourth the rate shown.

³²*Tropeka*. Intangible personally, \$15,000,000 (not included in valuation reported) is taxed at 5 mills; the city receives one-third of this tax.

³³*Waco, Tex.* There are two rates for school and sanitary districts, the rates reported being average based upon valuation of the districts.

³⁴*Columbus*. County and state accept realty at 75 per cent of city valuation; adjusted to this percentage.

³⁵*St. Petersburg*. The county assessment is approximately 17 per cent of the city valuation; the school, county, and state rates are adjusted upon this percentage.

³⁶*Butte*. Assessments are taxable at 30 per cent of full value, and the rates are adjusted to a uniform 100 per cent basis upon this percentage.

³⁷*Everett*. See note 15, re legal basis of assessment and adjusted rates shown. City rate includes port district, \$1.75; (adjusted from \$3.50).

³⁸*Montreal*. The Catholic school rate is \$7, the Protestant rate, \$10, and the neutral school rate \$12, the last being reported. A water tax of 6 per cent of annual rental is levied, and business premises pay a tax of 8½ per cent on annual rental.

³⁹*Toronto*. Realty valuation includes 10.8 per cent business and 4.9 per cent income. The school rate reported is 72.4 per cent. The rates shown are the actual rates adjusted to a uniform rateable assessment is 80.3 per cent, and the rates shown are the actual rates adjusted to a uniform 100 per cent basis. Taxes are subject to 9 per cent rebate if paid by August 3.

⁴⁰*Winnipeg*. Land is assessed at 100 per cent, buildings at 66 2/3 per cent; the ratio of rateable assessment is 80.3 per cent, and the rates shown are the actual rates adjusted to a uniform 100 per cent basis. In addition, a business assessment of \$7,268,439 on rental values is taxed at 6 2/3 per cent.

⁴¹*Hamilton*. Realty assessment includes 12.3 per cent business and income.

⁴²*Quebec*. City rate includes \$5 for water paid by property exempt from other taxes.

⁴³*Ottawa*. Realty includes 14 per cent business and income.

⁴⁴*Calgary*. Land is assessed at 100 per cent, buildings at 50 per cent; the ratio of rateable assessment is 63.3 per cent, and the rates shown are the actual rates adjusted to a uniform 100 per cent basis. Realty valuation includes 2.84 per cent franchise. An additional tax of \$2.96 on land only is assessed for provincial purposes.

⁴⁵*Edmonton*. Land is assessed at 100 per cent, commercial buildings at 60 per cent, and residences at 50 per cent; the ratio of rateable assessment is approximately 70 per cent; the actual rates are adjusted to a uniform 100 per cent basis.

⁴⁶*London*. Realty assessment includes 9 per cent business and income.

⁴⁷*Windsor*. School rate reported is Protestant rate; Catholic school rate is \$8, and neutral rate, \$12.

⁴⁸*Halifax*. Realty assessment includes 13 per cent business and 5.1 per cent income.

⁴⁹*Regina*. Land is assessed at 100 per cent, and improvements at 30 per cent; the ratio of rateable assessment is 55 per cent, and the actual rates are adjusted to a uniform 100 per cent basis. The actual rate reported is public school, the separate school rate being \$13.75 (adjusted from actual rate of \$25.01).

⁵⁰*Saint John*. Realty assessment includes 18.48 per cent income and 11.27 per cent business.

⁵¹*Saskatoon*. Land is assessed at 100 per cent, and improvements 45 per cent; the ratio of rateable income is 73.9 per cent, and the actual rates are adjusted to a uniform 100 per cent basis.

⁵²*Victoria*. Land is assessed at 100 per cent, and improvements at 60 per cent; the ratio of rateable assessment is 76.7 per cent; and the actual rates are adjusted to a uniform 100 per cent basis.

FORTY YEARS OF PROGRESS

(Continued from Page 645)

THE LEAGUE WEATHERS THE STORM

Turning now to consider the affairs of the National Municipal League itself: In the first year of my administration, it was necessary to cut salaries of the staff and for the entire organization to go a month without pay, despite vigorous effort to locate new sources of revenue. We are winding up the current fiscal year with a slight surplus and an increased membership.

In other words, the League has not only weathered the peril of the depression, but has improved its financial condition during the depression period. Never before has the organization been in such a position to extend its influence. During the past three years, the crisis in municipal finance has created opportunities which have led to wider contacts for the League. More than fifty other national organizations have coöperated with us in the attempt to establish citizens' councils so as to withstand the hysterical cutting and slashing of municipal budgets and curtailment of essential services and to transfer destructive into constructive economy. Approximately 170 such councils have been organized to date.

The demands upon the League for advice and assistance in critical municipal situations led to the establishment of the League's Municipal Consultant Service of which Dr. Thomas H. Reed is the

director. Although operating less than one year, this activity has already more than justified its existence in helpful service rendered.

I cannot speak too highly of the extraordinary work that has been accomplished by our secretary and editor of our magazine, the NATIONAL MUNICIPAL REVIEW, Howard P. Jones, and by the staff under his direction and inspiring leadership; also, of the faithful interest in the work of the League and the very great kindness and assistance to me as president, shown by our officers and council.

The National Municipal League has great traditions. It should continue to be the leader in the fight to improve local government in this country. Now, again, when local government ought to attract the attention it deserves, it meets with certain serious handicaps: the overshadowing importance of the federal government with the assumption by it of services that should be local; the shortage of revenues arising from tax limitation drives, shrinking duplicates and large delinquency in taxes and assessments. The need is greater than it has ever been to safeguard and strengthen sound local government and to acquaint the people with its importance. May our League continue valiantly to seek accomplishment of the objects for which it was founded forty years ago. May its efforts continue with success until the battle is safely won, which is another way of saying "forever."

Radio Program.—Speakers and subjects for coming broadcasts on "Trends in Government," the ninth series in "You and Your Government" programs, are as follows:

December 18—"Emerging Problems." Dr. Arnold Bennett Hall, Director, Institute for Government Research, Brookings Institution.

December 25—"Progress in Election Reforms." Professor Joseph P. Harris, University of Washington.

January 1—"State Re-organization." Professor Kirk H. Porter, University of Iowa.

January 8—"Protecting the Taxpayer." Edward A. Filene, President, Wm. Filene's Sons Company, Boston.

January 15—"Government Personnel." L. D. Coffman, President, University of Minnesota; Chairman, Commission of Inquiry on Public Service Personnel.



NEWS OF THE MONTH

NOTES AND EVENTS

Edited by H. M. Olmsted

The City Manager Plan in the Recent Election.—In the November elections two cities and one county adopted the manager plan of government. Toledo, Ohio, with a population of 290,718, voted by a comfortable margin for the council-manager plan with proportional representation, as described further in the proportional representation department of this issue. Schenectady, New York, (95,692 population) adopted the plan without P. R. by a two-to-one vote; a separate note about this election follows.

In three cities—Chicopee, Massachusetts (population 43,930), Norwalk, Connecticut (36,019), and Sidney, Ohio (9,301)—where the manager plan was proposed, it failed of adoption on November 6, while Montclair, New Jersey, on October 27, defeated efforts to adopt the plan. On the other hand, three cities—Kenosha, Wisconsin (50,262), Burbank, California (16,662), and Two Rivers, Wisconsin (10,083)—defeated proposals to abandon the manager plan. Fall River, Massachusetts (115,274), however, decided upon the strong mayor plan of city government instead of the manager plan which was adopted in 1929.

In Chicopee, despite active political opposition and a restricted and inadequately financed campaign, the manager plan obtained 5,159 votes as against 6,397 in opposition. In Norwalk the manager charter failed by a vote of 3,398 in favor and 8,786 against. This is the first time Norwalk has voted on the question. In Sidney the manager plan received 1,669 votes while 2,631 were in the negative.

In Burbank the vote was 3,112 in favor of the plan and 2,050 against. This conclusive

margin is largely attributed, by City Manager H. I. Stites, to the efforts of the citizens committee organized for the campaign and which, it is hoped, will continue to function in the interests of good government. In Two Rivers, although the opposition had been working since last January and the effort in favor of the city manager charter was mostly an advertising campaign just prior to the election, the manager plan was sustained by a vote of 2,071 to 1,236, carrying every ward. In Kenosha the plan was retained by a margin of 215 votes.

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Other Election Results.—The movement for a constitutional convention in California met with success at the November election by a rather close margin. Considerable litigation is expected concerning the legality of the resolution by which the proposition was submitted to the voters.

In Illinois where a proposal for the calling of a constitutional convention was also being passed upon at the election a majority of those voting on the measure were in favor of it, but it failed to carry because it required a majority of the total votes cast in the election. The vote on the measure was approximately 670,000 in favor and 575,000 opposed, but the total was only 43 per cent of those participating in the election. This is a somewhat higher percentage than in the case of proposed amendments to the constitution in 1930 and 1932, the vote on which was 38 and 39 per cent, respectively. The low percentage of votes on such questions is thought to be largely due to lack of sufficient prominence for these propositions on the ballot, following the procedure adopted in 1929.

Important constitutional amendments were adopted in various states. Nebraska became the first state to turn to a single-chamber legis-

lature in nearly one hundred years (see note following). Arizona is also contemplating this idea. In Arkansas constitutional restrictions were placed on the legislature regarding taxes, appropriations, and bond issues. In Louisiana, among various amendments adopted, is one authorizing a high state income tax and another exempting from taxation small homes and farms.

The city of Memphis, Tennessee, by overwhelming vote favored a bond issue to enable the city to distribute power to be purchased from the Tennessee Valley Authority. Sacramento, California, also voted for municipal ownership and operation of electric light and power. St. Paul, Minnesota, refused to renew the franchise of the local electric and gas utility despite an offer of lower rates.

Nebraska Adopts Single-Chambered Legislature.—One of the surprises in the recent general election in Nebraska was the adoption by the voters of an initiated constitutional amendment providing for a unicameral legislature.¹ Until the votes began to be recorded not one person in a hundred gave the amendment any chance to pass; yet in a poll of somewhat over 400,000 it carried by a majority in excess of eighty thousand. Thus Nebraska becomes the first state to experiment with a single-chamber legislature since Vermont adopted bicameralism nearly a century ago.

The adoption of the plan must be regarded as a remarkable personal tribute to Senator George W. Norris. To him is due not only the initiation of the measure at this time, but also the conduct of a shrewd and vigorous campaign for its adoption. The essential features of the plan were dictated by Senator Norris, the technical details of its drafting being left to a local committee; a very large share of the expense involved in securing the required number of signatures to place it upon the ballot was borne by the Senator; and the speaking campaign was very largely directed by him.² The proposal had no wide-

spread support in the press of the state, and is supposed to have been fought by the "interests" and the small fry politicians generally. Moreover, it involved such a sharp reversal of traditional American practice as to frighten the timid. In the face of these obstacles Senator Norris remained undaunted, carrying his fight to village greens and courthouse steps and astonishing everyone by the ample proportions of his victory. Perhaps no triumph in his long career has given him greater satisfaction and it may well be that none will prove of more lasting significance.

The new amendment provides for a legislature of one house of not fewer than thirty nor more than fifty members, to be nominated and elected on a nonpartisan ballot, to serve for two years, and to be paid in the aggregate not more than \$37,500 a year.

The proponents of the measure had a good deal in their favor in presenting it to the voters. First of all, willingness to experiment remained, as was perhaps indicated by the general success of the new deal candidates. Next, much shrewd and effective work was done by Senator Norris and his helpers in showing how a complicated legislative system, especially as it is exemplified in the work of the conference committee, played into the hands of those seeking favors which they could not openly ask for. The advantages of the greater simplicity and higher visibility of a single chamber were driven home and were evidently effective in securing popular support. Besides, it was not difficult to argue that the chief opposition to the change came from those same elements that had opposed the senator's policies in national legislation.

Before the speaking campaign began many felt that the provision for nonpartisan nomination and election would weaken the cause before the voters. In fact, it scarcely figured in the controversy. Legislators and prospective legislators could scarcely complain publicly about this or about the great reduction in the membership of the legislature,³ since the retort was an obvious one. Conservative opponents, if they really were profiting by the log-rolling

¹See NATIONAL MUNICIPAL REVIEW for July 1934 for a brief statement of the preliminaries to the campaign.

²Assisting Senator Norris in presenting the proposal to the voters were former governors Arthur J. Weaver and Adam McMullen, former Attorney-General C. A. Sorensen, former Congressmen J. N. Norton and Terry Carpenter, Mr. James E. Lawrence, editor of the *Lincoln Star*, and Professors J. P. Senning and L. E.

Aylsworth of the department of political science of the state university. The ablest and most vigorous opponent was former Governor S. R. McKelvie.

³At present the house has 100 members, the senate thirty-three.

tactics of the old legislature, were hardly in a position to state the real grounds of their objections, and when thrown back upon the usual appeal to traditionalism, could not make their arguments impressive. It was expected that the strictly rural portions of the state would vote against the change for fear of losing "dirt farmer" representation, but this opposition did not materialize. When the votes were counted it was found that the amendment had carried in 77 of the 93 counties and the majority against it in most of the others was quite small.

The amendment takes effect with the session of 1937. The legislature of 1935 is directed to (1) fix the number of members of the new body, and (2) redistrict the state. It is expected that the membership will be set at fifty, the campaign having been conducted, at least towards its end, on the tacit assumption that the upper limit would be chosen. Redistricting is very likely to produce a rural-urban tussle, but that is on the "next page".

Lane W. Lancaster

University of Nebraska

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The Schenectady Campaign.—The city manager form of government (Plan C under New York's optional charters) was adopted by Schenectady on November 6 by a vote of 12,178 to 6,017. The officers of the new government will be voted on next November, to take office January 1, 1936.

The election concluded an intensive campaign carried on for the manager plan by the Schenectady Charter League, an organization of non-office-holding citizens formed to promote better government and the selection of the best-qualified public officials. After studying possible changes in the local government and the experiences of other cities, the League issued a pamphlet on "The Council Manager Plan for Schenectady", in which the various alternatives open to the voters were described and a strong recommendation was made for adoption of the manager plan as an initial step.

After securing the necessary signatures and filing a petition requesting that the plan be voted on, a city-wide campaign of education was carried on by means of leaflets, public meetings, and house-to-house canvassing. Speakers from New Rochelle, Binghamton, Cincinnati, and Rochester told of their experiences with the manager plan. The funda-

mental objectives stressed by the local speakers were the election of a truly representative council, in which all civic groups would have confidence, and the stabilizing of city employment to attract and keep the best qualified men in the service of the city.

The Charter League plans to endorse and work for the election of a complete slate of officials for the manager government next year.

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Committee on Municipal Corporation Law.—President Scott M. Loftin of the American Bar Association has appointed the following persons as members of the special committee on the law of municipal corporations: C. W. Tooke, Chairman, New York City, L. Arnold Frye, New York City, Henry P. Chandler, Chicago, Ill., Giles J. Patterson, Jacksonville, Florida, and Eugene McQuillin, St. Louis, Mo.

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Universities Extend Training for Public Service.—Among universities that are taking a new and more practical interest in training men and women for the public service, Robert M. Paige, executive secretary, Governmental Research Association, calls attention to the following:

The University of Wisconsin plans a new and extended program of training for government service. It will consist of four years of undergraduate work in the general problems of government and economics, two years of intensive study of a special problem or a particular field, and one final year of study, observations, and active apprenticeship in appropriate government departments.

The University of Illinois recently issued a bulletin pointing out opportunities in the field of public administration and the university's facilities for training. Positions with local, state, and national governments for which university training is useful or necessary are grouped into three main classes: (1) Technical positions requiring training in engineering, agriculture, or the physical or biological sciences, (2) positions requiring training in the older professions of law, medicine, and teaching, (3) administrative positions requiring training in accounting, economics, law, and public administration.

At the University of Chicago, the social science division has grouped courses especially valuable for training for the public service and has on its faculty as visiting lecturers staff

members of several national organizations of public officials.

Other universities, including Yale and Harvard, are showing increasing interest in the field of public administration. Syracuse, Cincinnati, California, Stanford, Princeton, and Michigan have given special attention to this field for a number of years and have been able to find positions for a large proportion of their graduates as city managers, assistants to city managers and mayors, and as governmental research experts.

COUNTY AND TOWNSHIP GOVERNMENT

Edited by Paul W. Wager

Ohio Elects Its First County Charter Commissions.—Taking advantage of the county home rule amendment adopted last year, four Ohio counties have just elected charter commissions. These are Cuyahoga (Cleveland), Hamilton (Cincinnati), Lucas (Toledo), and Mahoning (Youngstown). Together they include more than one-third the population of the state. At the same time four other urban counties, Franklin (Columbus), Montgomery (Dayton), Stark (Canton), and Summit (Akron), turned down the charter commission proposal. In Franklin and Montgomery, however, the votes were sufficiently close to indicate that, with a somewhat more intensive campaign, the choice of a charter commission should be secured.

In Cuyahoga County the election of a charter commission was a foregone conclusion. For several years there has been an active campaign for the reconstruction of the county and the establishment of a borough or federal plan of government for Greater Cleveland, which is substantially the county. The chief question was what type of commission would be chosen. The County Charter Committee (formerly the Regional Government Committee of 400, which has nurtured the movement from the start) launched a carefully selected slate of fifteen candidates representative of the various sections of the county. A second ticket was presented by the group which took the initiative a few years ago in abolishing the manager plan in Cleveland, and a third list was put in the field by the suburban officials. The second ticket included a number of well known

citizens not unfriendly to county reorganization but believing in the popular election of the executive; while the third group was primarily interested in blocking a borough form of metropolitan government or any change which might lessen the independence of the suburbs.

With excellent newspaper support the charter commission question carried Cuyahoga County by a vote of 115,000 to 78,000 and thirteen of the candidates presented by the County Charter Committee were elected. A high-grade, forward-looking commission was secured, which can be expected to tackle the problem of reorganization with intelligence and vigor.

In Hamilton County, where the regular party organizations had fought and nearly beaten the county home rule amendment in 1933, the outcome appeared more doubtful at the start. However, instead of attempting to defeat the movement, the Republican organization chose to present its own slate of charter candidates, which included a number of first rate persons. The independents, who had sponsored the undertaking, organized the Hamilton County Home Rule Committee and put forward a strong ticket including such leaders as former Mayor Seasongood and Charles P. Taft, 2nd.

Both sets of candidates adopted platforms calling for thorough reorganization of county government and the extension of county responsibility in the fields of health and welfare. The chief point of difference had to do with nominations and elections, the Republicans insisting on the partisan ballot. The result was the adoption of the charter commission question by a majority of 19,000 and the election of a commission consisting of nine Home Rule candidates and six Republicans, Seasongood leading the ticket with Taft following.

Election day brought a double-barrelled defeat for old line politicians in Toledo. At the same time that the city was adopting a charter amendment providing for the city manager plan with proportional representation, the voters of Lucas County elected a charter commission pledged to a reorganization of county government. A bitter day for Walter Brown! For years there has been interest in Toledo in county reorganization and active talk of city-county consolidation. With a drum-fire attack by the local press, the

county home rule amendment carried the county by a three-to-one majority in 1933. The new charter commission was chosen from a list of thirty candidates placed in the field by a representative citizens' committee organized by the chamber of commerce, which has actively fostered the movement.

Looking for a worthwhile outlet for their energy, the Youngstown junior chamber of commerce took the initiative in presenting the charter question in Mahoning County. At first the county commissioners refused to place the proposition on the ballot, but when the young men prepared to submit it by petition the commissioners decided that acquiescence was the part of wisdom. Then the junior chamber went under ground and said nothing as to the nomination of charter candidates though quietly preparing a strong slate. The proposal was forgotten and no one took out nomination papers. Finally, two days before the end of the nomination period the junior chamber put nomination petitions in circulation and filed its list of candidates the last afternoon. There was not a single competing candidate, so the approval of the charter question insured the election of their entire ticket.

The results were not so fortunate in the other four counties. In Montgomery a good fight was made by the Citizens' Charter Committee and the League of Women Voters, but failed by about 3000 votes. It appears that the proposition would have carried but for the fact that several thousand persons who voted for the candidates apparently did not realize the necessity of voting on the question itself. In Franklin County the two party organizations joined hands in fighting the proposal and succeeded in defeating it. With more publicity it probably would have carried. In Stark County organized labor for some curious reason attacked the movement and helped in its defeat. In Summit County it also failed.

Under the Ohio amendment a charter commission is free in drafting a complete plan of reorganization of county government, no county office being exempted or required to be filled by election. At the same time a commission can incorporate in its charter provisions vesting the county with any power enjoyed by cities, and can even divest the subdivisions of such power. Under this provision individual municipal activities can be transferred to the county, or, if carried to the

extreme, a complete city-county consolidation can be effected.

In Cuyahoga, Hamilton, and Lucas counties there has been considerable interest in this feature of the amendment. In Cuyahoga such discussion has centered about the borough type of metropolitan government, which would involve the transfer of certain services of area-wide concern, such as health, welfare, trunk sewers and highways, to the county while leaving the existing units standing for other purposes. In Lucas County there has been much talk of outright city-county consolidation, though the existence of a large rural area within the county makes any such proposal very unlikely and quite inappropriate. In Hamilton County there is considerable interest in consolidating health and welfare service on a county basis, but a general feeling that the shifting of activities to the county should be effected by voluntary transfer rather than mandatory charter provision.

Thus far little interest in reorganization has been displayed by rural counties, but some of the middle-sized counties have begun considering the matter. For these counties it is hoped that the next legislature will provide suitable optional plans of county government, which will avoid the necessity of charter-framing. A special commission on county government is now at work preparing such plans and will report before the end of the year.

R. C. ATKINSON

Governor's Commission
on County Government

Nebraska—Douglas County Adopts the Manager Plan.—Douglas is the first county in Nebraska to take advantage of the state optional county manager law. It voted to adopt the plan at the election on November 6 by a vote of 42,496 to 30,315. The manager plan will go into effect on January 1, 1937, when the terms of most of the present county officials will have expired.

Wisconsin—Milwaukee City and County Consolidation.—The citizens of Milwaukee County voted overwhelmingly at the recent election in favor of consolidating their city and county governments. The referendum was purely advisory and the consolidation may be carried out in either of two ways—the

merging of all municipal governments and the county government into a single central government or the merging of selected activities and functions of the various governments. Advocates of the plan believe that the first mentioned procedure would save over a million dollars a year.

All of the cities and towns in the county voted in favor of the reform. The vote as reported by the *Milwaukee Journal* on November 7 was 103,472 for, 40,603 against.

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Florida—Consolidation of Jacksonville and Duval County Made Possible.—On November 6 the voters of Florida adopted a constitutional amendment which will make possible the consolidation of Jacksonville and Duval County. Enacting legislation is now being prepared for submission at the coming session of the legislature. On the adoption of such legislation the matter is to be submitted to the voters of the city and county involved for ratification.

*

Texas—County Government Amendments.—On November 6 the people of Texas voted on eight proposed amendments to the state constitution. At least three of these were of direct interest and importance to the counties of the state and to those in any wise interested in county government.

The first proposed amendment of present interest provided that with certain limitations the legislature might "by two-thirds vote of both houses, create new counties, combine existing counties and parts of counties, and abolish existing counties and change county boundaries at will . . ." The second was designed to vest control of a county's government in the commissioner's court (county board); to effect a combination of the offices of the district clerk and the county clerk, of the tax assessor and the tax collector, and (by action of the commissioner's court) of the treasurer and the surveyor of the county; to permit either the county or a city lying therein to contract with the other for the performance of specific functions; and to empower the legislature by general law to provide for a different (adoptive) government for counties from that set up in the state's constitution. The third struck at the fee system, providing first that all county officers in counties having a population of more than

20,000 must be compensated on a salary basis, and second that in counties of less than 20,000, the commissioner's court might abolish the fee system for county officers at its discretion.

Unfortunately, from the point of view of students of county government, these were but three of the eight amendments proposed. Two more related to municipal government; they should and, under other circumstances, perhaps would have been passed. The remaining three, however, were the objects of vigorous opposition campaigns. Among these the first proposed to authorize the classification of property for purposes of taxation. The second contained a tax limitation scheme which was characterized by students of public finance as more vicious than any similar scheme in operation at present in any state. The third proposed to permit certain of the counties of West Texas to tax the lands of the state university lying therein for county and school purposes.

These three proposed amendments raised a storm of protest which grew more violent with the approach of election day. In particular were the second and third the objects of an organized and systematic opposition of statewide proportions.

In such a situation the amendments relating to county and city government, which on the whole were good and which nominally might have been adopted without much difficulty, became confused with the three which aroused violent opposition. Indeed, it appeared to some leaders in the state that the three amendments in question, and more particularly the so-called tax limitation amendment, were of such questionable character that the other five ought to be sacrificed as a means of guaranteeing their defeat. Hence all eight amendments were lumped together in a "defeat them all" campaign, with the result that all went down to defeat by overwhelming votes.

The proposed amendments relating to county government, if they had passed, would not have worked the overnight transformation that students would like to have seen. The steps which they proposed for the reorganization of county government indeed were halting and half-hearted. They were steps, nevertheless, and county government in Texas would have been benefited by adoption of the amendments. As matters now stand,

it will certainly be many months and perhaps some years before the legislature will get around again to the problem of county government.

ROScoe C. MARTIN

University of Texas

Michigan — County Home Rule Defeated.—The Michigan county home rule amendment (see this REVIEW, May, p. 282, and August, p. 445) was defeated. Incomplete but representative returns were as follows: yes, 333,000; no, 422,000. The amendment appeared on the ballot with five other amendments. Four of these clearly merited defeat. Toward the close of the campaign, fourteen state-wide organizations, in an effort to defeat these four amendments, urged the voters to say "no" to all the amendments. Some of these groups had previously supported county home rule. The voters responded by defeating every amendment on the ballot. Wayne (Detroit) and Oakland (Pontiac) Counties gave county home rule a majority. The amendment ran well in Kent (Grand Rapids), Genessee (Flint) and Jackson (Jackson) Counties. Majorities against the amendment piled up in the small rural counties.

Michigan's system of township and city representation upon county boards lies at the root of the difficulty. Each township has a representative on the county board by constitutional mandate and the cities get such representation as may be accorded to them by statute. No basic reorganization can dodge the issue of the large, cumbersome county boards. But any proposal permitting the establishment of small boards by home rule charter antagonizes the people of the townships in both urban and rural counties. This opposition plus that of the county machines makes a formidable array. Combined with a state-wide appeal for a rejection of all amendments, the result was a foregone conclusion. The daily press in the state played an effective part in educating the voters to the need of county reorganization. It could not, however, stem the negative attitude that assumed the proportions of a tidal wave in the closing days of the campaign.

A second constitutional initiative petition for 1936 is the logical goal of the State Committee on County Reorganization. The opponents will probably attempt to beat this group

to the draw. They may urge the legislature meeting in 1935 to submit a compromise amendment, permitting the reorganization of administrative offices but leaving existing county boards intact with city and township supervisors.

ARTHUR W. BROMAGE

University of Michigan

Virginia—Hanover County.—By a majority of 196 in a total vote of 1430, Hanover County, Virginia, decided not to avail itself of the first opportunity it has ever had to choose a form of government other than that provided by the state constitution and laws for Virginia counties generally. Sixty days before the November election a petition containing twice the number of signatures required for calling an election was presented to the circuit judge. The question was on the adoption of the county executive form of government recommended by the Virginia County Government Commission and authorized by legislative act in 1932.

Among the more important factors entering into the outcome of the election the following should be mentioned: (1) the ignorance of the existing form of local government on the part of many of the qualified voters and their consequent inability to weigh the merits of changes proposed; (2) the active opposition of most of the county officers; (3) the opposition of practically all the seasoned local political leaders; (4) the effective use of rumor and the play upon prejudices and fears; and (5) the influence in one end of the county of a recently defeated, but still vocal, minority in a contiguous district of another county which has recently adopted the new form of government.

E. L. FOX

Randolph-Macon College

TAXATION AND GOVERNMENT

Edited by Wade S. Smith

Bitter Fight Promised Over Tax Limit

Laws.—The proposal to limit taxes on real estate by writing maximum limits on the tax rate into state constitutions is undeniably one of the most important questions which will face legislators and voters during the next few years. With real property taxes painfully high in many sections, the case for tax limitation is attractive and plausible to many

harassed taxpayers, even though abundant experience has shown that tax limits are among the most unworkable and costly experiments ever devised.

The movement is given added significance because of its almost exclusive backing by organized real estate groups. It has long been known that the realtors' chief interest in fostering tax limitation legislation is to *shift* the taxes off real estate, regardless of the consequences to governmental services. The extremes to which the realty groups are willing to go is strikingly shown in the following extract from the October 1934 *Bulletin* of the National Tax Association, reporting an address at the recent conference of the association, delivered by Mr. Adam Schantz of the National Association of Real Estate Boards:

"Mr. Schantz was unusually frank in stating the position of his group, which favored property tax limitation through constitutional amendment even though it was clearly recognized that this was a procedure fraught with danger and far from a rational solution to the entire tax problem. Outlining the tactics used in Ohio, Mr. Schantz mentioned the fact that the real estate group purposely said nothing about the replacement taxes, particularly the sales tax, that they knew would have to come if the 10-mill limitation program was adopted. He estimated that perhaps one-third of the people who voted for the amendment believed that the reduction in tax revenue could be made up by reducing governmental expenses, although members of the active real estate group were themselves under no delusion with respect to this matter. The tone of Mr. Schantz's speech throughout indicated a definite commitment of the National Association of Real Estate Boards to a militant tax program, and the speaker predicted that the property tax limitation movement would make still greater progress in the near future than it had in the past."

This is a bald statement of a destructive attitude that augurs ill for much of the progress made in improving local government in the past two decades. Capable administrators are to find their work destroyed by hamstringing revenue restrictions, and inefficient governments are to be given the protection of the tax-limitation red herring upon which they may lay the blame for their own inadequacy. And perhaps worst of all, constructive

taxation reforms—which are promisingly under way in many states—are to be delayed and perhaps prevented by unworkable piecemeal legislation promoted by self-seeking economic groups which bid well to displace the machine politician as the strenuous opponent of wise and necessary laws.

In view of the admitted duplicity of the real estate groups in promoting the tax limitation measures, the pointed comments of a resolution adopted October 27 at the annual meeting of the American Municipal Association should hearten those who see in tax limitation laws threats to long-needed constructive reforms. The resolution follows:

"Whereas, there have developed in several sections of the United States inspired movements to include in various state constitutions and statutes so-called tax limitation proposals to the detriment of essential municipal services, and

"Whereas, these movements constitute a threat to the very existence of municipal government and would, if adopted and put into operation, create conditions in municipalities which would threaten the safety and welfare of their citizens, and

"Whereas, the American Municipal Association has for its purpose the protection of the best interests of municipal government and their services and recognizing the need for an impartial and forthright statement of the implications of such limitation schemes as a means of offsetting purely selfish, emotional, biased appeals that are being made to citizens in behalf of the limitation schemes,

"It is herewith resolved that the American Municipal Association present to the public the following reasoned conclusions:

"First, the tax limitation proposals now being agitated are condemned as unsound in principle and ruinous in practice;

"Second, if the tax limitation proposals actually would restrict government expenditures, they would cause breakdowns in local government functions and, in consequence, cause harm to the very citizens—those of average economic resources—whom the advocates of the proposal profess a desire to help;

"Third, if the proposals limit revenues they would destroy municipal credit and force many municipalities into actual insolvency, thus plunging governments against their will into greater financial difficulties than exist at present;

"Fourth, citizens who own their homes and who may have been persuaded that the limitations sought are for their benefit are threatened not only by loss of important government services which benefit them and enhance the value of their homes but are placed in real danger of having tax burdens now fairly carried by others transferred to their shoulders;

"Fifth, chief beneficiaries of the tax limitation proposals will be the private utilities, promoters of sabotage, and large real estate speculators, either those who have taken advantage of present low valuations to buy up distressed property and hope to precipitate an uncalled for 'boom' in realty values, actually at the expense of persons who have lost their homes, or property speculators who desire to unload—at public expense—unwise subdivision projects planned during past booms; and

"Sixth, the tax limitation proposals wherever already tried, notably in Ohio and West Virginia, have threatened the destruction of local government functions, plunged municipalities into unprecedented debt, failed to bring favorable results claimed by proponents of the scheme and, in the end, made necessary legislation to undo the injury that has resulted."

To those sentiments every individual and organization working to improve local government should give whole-hearted support. And they should go further, and look around in their own jurisdictions to see what support has already been found for the limitation proposals, and then bend their energies to securing a constructive program which can meet the proponents on their own ground. The well administered city in the tax limited state suffers to an even greater extent than those more loosely administered and having therefore greater opportunities to "cut the cost of government." Good government everywhere is threatened by the tax limitation approach.

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Berkeley's Manager Government Collects Taxes.—Significant among the many interesting facts contained in the recently issued report of the city manager of Berkeley, California, for the year 1933-34, is the statement that the city collected 94.4 per cent of the total taxes levied in that year. The 1932-33 figure was 92.7 per cent.

Says Manager Hollis R. Thompson: "In

order to relieve the burden on property owners with delinquent taxes, the council adopted two measures reducing delinquency penalties. The first measure authorized the payment of taxes delinquent prior to 1933-34 in ten annual installments provided that all current taxes are paid in the future. The second measure provided that all property sold to the city for nonpayment of taxes could be redeemed by paying a small interest charge of 7 per cent, regular redemption and delinquency penalties being cancelled."

We call attention to the fact that both these measures were properly hedged so as to prevent them actually encouraging future delinquencies in anticipation of future favors. (See this department for January 1934, for discussion of the problem.) In Berkeley some \$73,719 of delinquent taxes were collected this year, as compared with \$55,141 in 1932-33. Undoubtedly contributing to the high collection record is the fact that for the past four years Berkeley has decreased its assessed values and tax rates until in 1933-34 the income from taxes was 22 per cent less than in 1930-31.

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Florida Votes to Exempt Homesteads.—

The good citizens of Florida on November 6 probably eased themselves out of the frying pan into the fire by approving a constitutional amendment exempting from ad valorem taxation the first \$5,000 value of homesteads. Widely advertised as a complete exemption measure, the amendment in fact will apply only to taxes levied for current operating expenditures plus service on debt contracted in the future. The *Florida Municipal Record* reports that opinions by members of the state supreme court "indicated that no property taxable at the time the obligations were incurred could be exempted from its portion of taxes for debt service, and this would apply to any building erected on lands now taxable".

In addition to being only a partial exemption, since taxes for existing debt must continue to be assessed inside the exemption limit, the average real estate owner is likely to suffer in even greater degree than heretofore. The Florida Municipal League estimates that the amendment will cause a loss of taxable value amounting to \$273,102,000 in Florida cities of over 2,500 population. This means higher taxes for the rest of the

realty valuation or new taxes which the property owners will have to meet, or extensive service slashes, or both. Services which will suffer most will be those which add most to realty values—fire and police protection, sanitation, garbage collection, schools, roads, etc.—so that the hopes of Florida realtors that the exemption will precipitate a real estate boom seem particularly unfounded.

A poll of thirty-six Florida daily newspapers, conducted by the *Florida Municipal Record*, showed seventeen of them opposed to the amendment. Eight were in the middle of the road, and nine supported the amendment. In spite of the active support of only a quarter of the newspapers, the desire to try anything promising "relief" won out. It will be interesting to see how the Florida cities "adjust" themselves to the new law—and chief among the observers should be the real estate interests for whom passage of the amendment represents such a dubious "vic-tory".

*

Buffalo Leads in Fall Tax Drives.—

Preliminary information on the Buffalo Pay Your Taxes Campaign, which ended November 1, indicates the collection of some \$3,000,000 in delinquent taxes. Approximately 12,000 of about 15,000 individual delinquents "signed up" to undertake payment as a result of the campaign, which was directed by the Junior Chamber of Commerce. A full description of the campaign will be included in a forthcoming issue in this department.

Stillwater, Minnesota, is laying plans for a campaign; Memphis, Tennessee, prepares to repeat its successful drive of last year; and in a host of other localities pending campaigns are crystallizing and new plans are being pushed. The National Municipal League continues its preparation of helps for local officials and citizens wishing to stimulate tax collections in their own communities, and expects to release shortly a publicity handbook. This will supplement the Pay Your Taxes Campaign Manual issued last spring and used extensively in a number of collection drives.

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Minneapolis requires that before liquor licenses are granted, any delinquent taxes owed by the applicant must be paid. In one case, a large hotel had to pay over \$75,000 in

back taxes before it could get the license. This principle of requiring the payment of past due taxes prior to the issuance of a license might well be applied to all businesses subject to licensing.

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Miami has delivered twenty-four million dollars' worth of bonds to bondholders' committees in its refunding program. These are to be exchanged for the old bonds. The refunding plan, representing three years of negotiations, provided for the refunding of principal over a period of thirty years and refunding of past due interest over a period varying from five to seven years.

*

An ordinance fixing a city sales tax of 1/20th of one per cent on the gross receipts of retail businesses not already bearing a similar tax was recently considered by the Los Angeles city council.

PROPORTIONAL REPRESENTATION

Edited by George H. Hallett, Jr.

Toledo Adopts a P. R. Manager Charter.—On November 6 the voters of Toledo adopted a new charter by 33,263 votes to 28,125. In brief it provides for a city council of nine elected by the Hare system of proportional representation and a city manager appointed by and responsible to the council. The first election under its terms will occur in November 1935, and the council then elected will assume office January 1, 1936.

The rules of the count contain two interesting provisions. At a central counting place all ballots will first be examined for validity. This enables the total number of valid ballots to be known and the P. R. quota determined before the distribution of first choices. No candidate will be credited with ballots in excess of the quota, so that the necessity of transferring surpluses by the usual method is obviated. Also, before the official announcement of a candidate's election, a group of special investigators representing the other candidates will examine all ballots in his quota file. This has been done in Cleveland and Hamilton but never before required in a charter.

The financial provisions of the amendment are believed to be an advance over those of other manager cities in Ohio and are based

upon the experience of Martin S. Dodd, a former law director of Toledo. Among others who participated in the drafting were Professor O. Garfield Jones of Toledo University and G. Burman Curry, Secretary of the Bureau of Publicity and Efficiency.

The movement for such an amendment began in the fall of 1933 because of the financial plight of the city. The charter set up the tremendously high hurdle of requiring the signatures of 20 per cent of the voters at the previous general election to force an amendment's submission. But the students of Toledo University shouldered this terrific task as a thank-offering to their city. The campaign was very dramatic both in the type and scope of support and in the peculiar character of the opposition.

The subject deserves a more extended treatment than this brief note can give. But it may be mentioned here that the amendment received the support of the three daily newspapers of the city, and ministers and religious leaders urged it as a means of achieving a higher civic idealism. The opposition came from certain labor leaders and from a few leaders in a section of the city on the east side of the Maumee River. A statement opposing the amendment by ex-Postmaster Walter E. Brown because of its P. R. feature, made a few days before election, was believed to have influenced many undecided persons to vote for the amendment. A women's division led principally by members of the League of Women Voters did very excellent house-to-house work. The movement also attracted some young industrial leaders who are dealing with employees on a very high ethical plane. These worked side by side with older men and women who in their youth were part of the famous independent movement of the turn of the century which made Toledo and its mayors, "Golden Rule" Jones and Brand Whitlock, known throughout the country.

The Citizens' Charter Committee will continue in existence and will place a ticket before the voters of Toledo next November.

WALTER J. MILLARD

(Mr. Millard, who is field secretary of the National Municipal League, spent the last six weeks of the campaign in Toledo assisting the Citizens' Charter Committee.)

*

An Object Lesson from Cincinnati.—In the recent fall election the independent forces

lost control of the county offices in Hamilton County, Ohio, which includes Cincinnati. The county went back into the hands of the Republican organization although no one of its candidates polled a majority vote. The independents and Democrats, who had united in previous county campaigns, this time ran separate tickets and although the combined votes of these tickets outnumbered the Republican organization votes, the division of forces under the plurality system was fatal.

If the P. R. system used in Cincinnati city elections had been in effect for a county board to govern the county, the division would have had no such effect. The independents and Democrats would have elected separately their proper shares and together their representatives would have outnumbered those of the Republican organization minority.

As it is the minority has made a clean sweep. This is significant evidence for the high-grade Hamilton County Charter Commission which has just been elected.

*

Tasmanian General Election.—In Tasmania P. R. has been used for the election of the house of assembly since 1907. The general election held in June last illustrated anew the freedom which the single transferable vote confers both upon electors and upon candidates. In the Wilmot division, Mr. Becker, a "Federal Labour" candidate, who did not receive the endorsement of the official Tasmanian Labour Party, was nevertheless elected. There were five official Labour candidates in this division, and Labour electors were advised to express preferences for the official Labour candidates only. A considerable number of Labour electors ignored this advice, and by giving a preference to Mr. Becker (though after first supporting the party candidates) they secured Mr. Becker's election to the last place. But for this action, the Nationalists would have won the seat.

The result of the election was as follows:

| Party | First Preference Votes | Seats |
|----------------|------------------------|-------|
| Labour | 53,454 | 14 |
| Nationalists | 54,549 | 13 |
| Independents | 4,864 | 1 |
| Federal Labour | 1,905 | 1 |
| Douglas Credit | 1,995 | 1 |
| <hr/> | | <hr/> |
| Total | 116,767 | 30 |

The Nationalists and Labour parties polled very nearly the same number of first prefer-

Now Sir John Fischer Williams, a vice president of the British P. R. Society, carries us back some twenty-three centuries and discovers P. R. in more concrete form in the writings of Plato. "When Plato, in *The Laws*, provides for the election of a body of thirty-seven 'Guardians of the Law' ", writes Sir John in a recent issue of the *Manchester Guardian*, "he adopts the system of the single vote in a constituency returning several members—a system which in itself prevents the monopolization of representation by a majority—and arranges second and third ballots, always by the single vote, in such a manner as to produce a result similar to that which would have come about if he had hit upon Hare's device of making the vote not only single but also transferable. So proportionalists are marching under the standard of the greatest of the ancient philosophers. *Sursum corda*."

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GOVERNMENTAL RESEARCH
ASSOCIATION NOTES

Edited by Robert M. Paige

Public Administration Service—Consulting and Research Division.—During the past year Public Administration Service has performed a great variety of work. Of particular interest are the services performed for federal agencies. The staff prepared the *Manual of Financial, Accounting, and Reporting Procedures for the federal CWA*, which was mandatory upon all state and local CWA's throughout the country. Subsequently, procedures were developed for the new FERA program. Public Administration Service also assisted the federal PWA in the preparation of a *Manual of Financial and Accounting Procedure for Public Bodies* to be used as a guide for public bodies receiving loans and grants from the federal government in the management of funds and the conduct of projects. The staff was retained also by TVA to survey and recommend improvements in financial procedures. Budget and accounting procedures were recommended which have subsequently been put into operation.

Reorganizations and installations were made in the public works department of Springfield, Massachusetts, in five departments in Worces-

ter, Massachusetts, and in Arlington County, Virginia. A survey of the public welfare department of Brookline, Massachusetts, was made. Public Administration Service assisted the American Public Welfare Association in the survey of public welfare in Atlanta, Georgia.

With the addition to the staff of Mr. Albert Noonan, a specialist in assessment and taxation problems, technical assistance was given to the city of Brunswick, Georgia, in a reassessment of property, using work relief labor.

Public Administration Service is now engaged in assisting the Temporary Emergency Relief Administration in improving relief procedures in the state of New York and in the preparation of a manual for the guidance of all local relief administrations.

Major strides have been made in the survey of public library administration under the direction of Arnold Miles, which is being conducted for the Graduate Library School of the University of Chicago, in coöperation with the American Library Association.

The National Congress on Public Works and Municipal Engineering was managed for the American Society of Municipal Engineers and the International Association of Public Works Officials. Public Administration Service is now furnishing a joint secretariat for these two organizations.

Public Administration Service assisted in the standardization of police examinations by furnishing copies of the U. S. civil service adaptability test to over a hundred cities which have examined the members of their forces.

The staff has published during the year the monthly *Police Chiefs' News Letter*, the official journal of the International Association of Chiefs of Police; and the *Public Works Engineers' News Letter*, sponsored jointly by the American Society of Municipal Engineers and the International Association of Public Works Officials.

A broad program of research in police, public works, and measurement standards problems has been continued. A model bill for the establishment of a state bureau of criminal identification, investigation, and statistics has been drafted, and a model bill for establishing state police forces is now under preparation.

During the year, a New England office was opened in Boston, Massachusetts, under the direction of C. A. Bingham, former city manager of several cities.

DONALD C. STONE

¹⁴"Proportional Representation," by C. G. Hoag and George H. Hallett, Jr., The Macmillan Company, 1926.

New Jersey Taxpayers Association.—The Association has during the past year expanded its work in the field of local activities and its program of analytical research on public administration problems. Six reports on public administration have been distributed to over three hundred civic organizations throughout the state for study and consideration at their meetings. These reports are:

1. Municipal Manager Form of Government. Discussion of merits of plan and New Jersey law on subject. 14 pp.

2. The New Jersey Highway Policy. Discussion of the state system and its cost. 23 pp.

3. The Tax Exemption Policy in New Jersey. 15 pp.

4. The Operation of Civil Service in New Jersey. 22 pp.

5. Public Welfare Work in New Jersey. 24 pp.

6. Pensioning of Public Employees in New Jersey. 20 pp.

Two studies were made on compensation and pay deductions of public employees, one dealing with county and city employees, the other with engineers in public service.

Other general studies and reports completed during the past year dealt with a wide variety of topics as the following list of titles indicates:

Manufacturing Industries in New Jersey—Employees, Wages, Value of Products

Property Tax Payment Delinquencies—All municipalities in the State

General Property Tax Levy—Analysis and Comparison

Consolidation of Cities—A Short Method of Analysis

The Cost of State Governments in Dollars per Capita

Limitation of Tax Rates—Analysis Applied to New Jersey

Land Area in Square Miles of all New Jersey Municipalities

The Cost of Election Ballots

Analysis of Four Proposed New Taxes.

At the joint request of the city council and local taxpayers' association of Keansburg a survey and report was made of the water supply system from both service and financial standpoints. Similar service has been given many other communities.

The Association has sponsored and is conducting a comprehensive survey to determine

the increased cost of construction and maintenance of highways due to the use of trucks and other commercial vehicles.

The Association's efforts to arouse greater and more intelligent interest in government were energetically continued throughout the year. This year as last questionnaires were sent to all candidates for the state legislature. The replies of these candidates were published in most of the newspapers, and many thousands of copies of this report were distributed throughout the state. An analysis was made of the taxation platforms of the two principal candidates for governor which showed that both platforms grossly misrepresented taxation problems in almost every phase considered.

During the year 1934 more than forty newspaper stories were prepared and distributed to the several hundred newspapers throughout the state. These news releases were widely used and many of them prompted editorial comment.

The program of forming community and county councils has been continued with the result that practically every locality in the state is now in direct contact with the state Association.

In addition to the studies mentioned above, twenty-seven other bulletins of four pages each on a wide variety of subjects were issued during 1934. These were distributed to about one thousand organizations and interested groups.

The Association led the opposition to a sales tax, and on this occasion organized the largest meeting of citizens ever assembled at Trenton to attend a public hearing conducted by a committee of the legislature. The legislation was defeated. The Association's legislative committee examined every bill introduced in the legislature and is now preparing a comprehensive program of legislation for submission to the 1935 legislature.

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Boston Municipal Research Bureau.—

During the past year the Bureau has completed eight major reports. These have dealt with: (1) a proposed amendment to Boston's PWA school building program (a state board followed the Bureau's recommendations, ordering a reduction of \$75,000 in the building program); (2) changes recommended in the Boston city charter; (3) a proposal to enlarge the courthouse (the state legislature

followed the Bureau's recommendations and vetoed this project); (4) the effect on Boston city finances of restoring salary schedules (in line with the Bureau's recommendations these schedules were not restored); (5) the problem of Boston's increasing cash deficit and ways of correcting this fundamental weakness in the city's financing; (6) modernizing Boston's budget procedure; (7) reducing Boston's fire department costs by the elimination of four engine companies and two ladder companies.

The latter report was supplemented by one on reducing fire department costs by the elimination of excess personnel. As a result of these two reports the mayor has asked the National Board of Fire Underwriters to review the Bureau's findings and recommendations and it appears probable that some reduction in the costs of the fire department will soon be effected.

In addition to these eight major reports the Bureau has prepared numerous memoranda for official and unofficial committees and individuals; has issued ten bulletins to its members and released nine public statements to the press. To an increasing degree this Bureau, which was organized only two years ago, is being used by officials and citizens as a source of unbiased factual information. Its public prestige and its effectiveness seem to be steadily increasing.

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Bureau of Governmental Research of the Indianapolis Chamber of Commerce.—

A study of the distribution of the state collected gross income tax receipts in Indiana is now being made by the Bureau. The study was prompted by the fact that Marion County, in which Indianapolis is located, is discriminated against in the distribution of the receipts from this tax. Out of every dollar paid in from Marion County in gross income taxes, only 30 cents is returned to the county for school aid. The basis of distribution of the gross income tax is the number of teaching units, with the amount distributed per teaching unit the same regardless of school costs. Along with this study it will be shown that other new forms of revenue which have broadened the tax base have not decreased property taxation in Marion County to the same extent as in other counties of the state.

The Bureau of Governmental Research recently completed a study of the administra-

tion of old age pensions in Marion County, in which it was pointed out that there is a larger number of old age pensioners per thousand population of 70 years of age and over, than in other comparable areas. Failure to employ trained case workers and to provide good case work procedure are the bases of inefficiency in old age pension administration. A statistical analysis of old age pension appropriations and payments in every county of the state has also been prepared and will be released shortly.

Under way are studies of mothers' aid in Marion County, policemen's and firemen's pensions in Indianapolis, bonded debt of Marion County units of government, and a study of trends in expenditures and receipts of local units of government over a ten-year period.

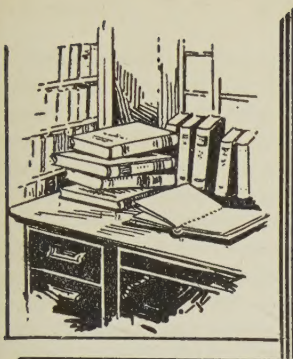
VIRGIL SHEPPARD, *Director*

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Wisconsin Taxpayers Alliance.—The major share of the work of the Alliance during recent months has been studying, analyzing, and publishing facts about expenditure control. The need for an adequate system of expenditures control in Wisconsin was brought to the attention of the Legislative Interim Committee on Wisconsin Problems last April by the director of the Alliance. The present program is entirely educational in character, designed to acquaint taxpayers and voters with the need for controlled expenditures and with some of the means by which this can be accomplished.

Each issue of the semi-monthly publication, the *Wisconsin Taxpayer*, contains a summary of research activities on some special phase of the expenditure problem. These facts are presented in as nontechnical language as possible, commensurate with accuracy. Subjects which have been treated in recent weeks are the number of small rural schools, the county system of schools, state aids for education, motor vehicle taxes, highway finances, publicly owned motor vehicles, rural zoning and rehabilitation, and mandatory county levies.

A recently published book, "Wisconsin Taxes—Where They Come From and Where They Go," summarizes the more important of the research analyses made during the past year, and gives condensed as well as a co-ordinated survey of Wisconsin taxes and expenditures. The value of the book is largely educational, definitely looking toward reforms through expenditure control measures.



RECENT BOOKS REVIEWED

EDITED BY EDNA TRULL

The Method of Freedom. By Walter Lippmann. New York, The Macmillan Company, 1934. 117 pp. \$1.50.

Doctor Lippmann has a real concern. He concludes that "it is hardly open to dispute that it has been the compensatory measures, the management of the dollar, and the inflationary expenditures through many channels, to the unemployed, to farmers, to depositors, and to debtors, which have had the most substantial and immediate effect in reviving trade and production." (p. 70) "That this type of control has proved to be consistent with the working of the capitalist order in many countries and has given evidence of being able to influence it beneficially in the period of its profoundest disturbance, is ground for confidence that we are on the track of a social discovery which has great promise." (p. 71) The "compensatory method of control requires that the state shall act, almost continually, contrary to the prevailing opinion in the economic world." Then he queries: "Will a democracy authorize the government, which is its creature, to do the very opposite of what the majority at any time most wishes to do?" (p. 74) He is forced to this conclusion because "there has been a progressive popularization of the government, that is to say, all its separate organs have become increasingly responsive to the same prevailing opinion. In practice this means, of course, that it is highly sensitive to articulate, willful and organized opinion among the voters in the constituencies." Again: "Popular government has, therefore, become particularly responsive to pressure groups, to those who know what they want as against the amorphous majority who do not know." (p. 76)

He would, therefore, shift the services of government to doing *most* of the time what *most* of the people do *not* want done. When folks are inflating government should be deflating; and when folks are deflating government should be inflating. And so with many other functions. Such is the real concern of this book.

Doctor Lippmann confesses to be driven to this conclusion by the perverse power of pressure groups on government. That government has too freely followed pressure groups, all students will admit. But they do not all reach the conclusion that government should, therefore, do for most of its work just what most folks do *not* want done. That is a rather unpopular function of government. And most students do not follow it. Most students will say: Yes, pressure groups have gone too far. Therefore, let us criticise the pressure groups and put them in their place. Pressure groups taking the less dominant place they should have, government could then function with its ear to the ground. Government then would not be driven to the conclusions Doctor Lippmann forces it to.

This book by Doctor Lippmann is interesting, suggestive, and valuable. What he says has been largely the truth. The author questions only whether it must be admitted that all this is so unchangeable as to force government into impossible positions.

CLYDE L. KING

University of Pennsylvania

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Municipal Government in the United States. By Thomas Harrison Reed. New York, D. Appleton-Century Company, 1934. Revised edition. 395 pp. \$3.50.

Professor Reed has thoroughly revised and

brought up to date his edition of eight years ago. During that time he has had an unusual opportunity to observe the many changes taking place in the rapidly shifting scene of local government. His practical observations of cities in California, Michigan, New York, New Jersey, and of the metropolitan centers of Pittsburgh and Saint Louis, have added invaluable material to this new edition. One could not undertake the extremely useful series of radio broadcasts in the "You and Your Government" series over the past four years without absorbing countless new ideas for inclusion in this volume.

With added and expanded chapters the format has been slightly altered from the first edition. It is questionable whether publishers should use the smaller and lighter font in text books for student reading. However, the stimulation of the subject unrolling in analytical and scholarly manner more than makes up for the degree of strain that the eye undergoes. Reed has followed a commendable method and style in his footnotes and references. Would that more writers would take the reader, and especially the college student, into his chain of consciousness in the difficult task of presenting the valuable, and often inaccessible, side lines of other texts, monographs, and magazine articles.

Several chapters, especially ones added in this edition, stand out prominently. His treatment of "Municipal Irresponsibility and Legislative Leading-Strings" is unusual and enlightening. The rapid spread of some method, new or old, to restrict the formerly popular appeal of home rule for local governments needs thorough discussion to prevent hasty and ill-considered legislative action. The chapter on "Proportional Representation" is especially well done. The inclusion of the Cincinnati election count of 1933 lightens the work of the instructor in the explanation of this intricate subject. A chapter too infrequently included in works on municipal government—"Municipal Politics and Politicians of Today"—is treated very philosophically, yet with a good sound diagnosis and with adequate remedies indicated. His chapter dealing with the criteria of good city government is the first valuable contribution to this much discussed and little followed subject. Personal opinion and false measures of success too often enter the presentation of writers on this important consideration of results.

Scientific objectivity in all functions of municipal government is far from defined. The author shows, however, that tests now being used for police, fire, health, and other functions are effective and valuable to municipal administrators and citizen understanding.

The two concluding chapters deal with the metropolitan area and the solution of its problems. There is room for much expansion in the treatment of this subject. His illustrations from the experiences across the Atlantic are adequate and well digested. More should have been presented on this experience with the proposed consolidation in the Pittsburgh and Saint Louis areas. Still more could have been said about the ever-increasing problems in New York, Chicago, Boston, Los Angeles, and the San Francisco areas. Perhaps the variety and length of description of each area and the diversity of solutions proposed precluded further treatment. No one in this country today is so well equipped from study and experience to give us the full story of the future metropolitan area and government as this author. We have met and solved most of the problems of the small and above-average-size cities. The next step is to meet the needs arising from the confusion of political subdivisions that make up our metropolitan areas.

Professor Reed has given us a readable and imaginative description of the government of our municipalities. His presentation is clear and logically arranged. He speaks to students and specialists alike. He has given convincingly of his full and varied experience, holding out much hope for continued improvement and progressive accomplishment.

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Law Making in the United States. By Harvey Walker. New York, Ronald Press, 1934. 505 pp. \$4.00.

"Law Making in the United States" should prove to be an admirable college text for courses in legislation and related problems, as well as a fruitful and suggestive supplementary work for any undergraduate class in political science. It is an excellent general review of the many faceted subject, and no important elements of law making escape treatment. The examination of many phases of the general field is not exhaustive of course, but it is also seldom superficial.

Indeed the chief criticisms apply rather to the size of the book, in the sense that one wishes for a more extended treatment of certain elements. The subjects of executive law making, for instance, has increased vastly in importance during recent years. Dr. Walker devotes a section to its discussion, but the presentation is somewhat brief and unsatisfying. One would have liked more examples and illustrations, more comparisons between American and European practices, and particularly a little more complete study of the contrast between the American and the Italian, Russian and German systems. It would also have improved the work in the mind of this reviewer had the treatment of the work of legislative committees, particularly congressional committees, been considerably elaborated. This is to say that the book would have been even more acceptable had it been longer, had the author used illustrations with greater freedom, and had he quoted more frequently from the sources.

One cannot quarrel with most of the conclusions at which Dr. Walker arrives, and it is one of the major advantages of the book that the author is not content merely to describe. Few methods of law making in the country escape his pregnant and constructive criticism. He probably deals too harshly with the legislators—members of Congress and the state legislatures. Certainly they are not less intelligent than their constituents, and many of them are men of character and ability. That they are dominated by parochial interests is primarily the fault of the system and not of the individuals. Congressmen will be delighted to think and vote nationally if they can be reasonably sure that such action will be rewarded by re-election. For many national legislators the position is a vocation, and these men are not likely to choose voluntary retirement, particularly when the right and wrong of an issue are so inextricably mixed.

In his concluding sentence the author pays tribute to the honesty of the direct action of people as expressed in the referendum and initiative, in contrast to the more calculating action of elected legislators. He suggests that ignorance, lack of information, are responsible for the unfortunate actions of the people. This optimistic conclusion has not been proved. It might as easily be said of much legislative action. Dr. Walker proposes the customary, well worn, and somewhat flimsy formula of

education as the method by which people will be brought to act intelligently in political affairs. The cure would probably take too many centuries to have any practical value in solving the baffling problem which he poses. After all, every lobby has its brain trust.

The legislative drafting service at Washington, though praised, probably does not receive its just dues when compared with the similar service in England. Admittedly our own is of very recent origin, but experts who have compared the two products have not been convinced of English superiority.

The author's suggestion that cabinet members should be on the floor of Congress and take part in debates, but not vote, seems unimportant if not undesirable. Even under our system executive officers have tremendous influence in shaping and building legislation by working with committees, and this tendency will increase. Furthermore, the importance of the committee is growing, and officials of the executive departments can probably do much more effective work before the committee than on the floor.

Insufficient attention is given to the fact that most of our legislation, particularly national, is of a nonparty character and that votes are controlled largely by parochial interest. The writer also clings too closely to Lord Bryce's definition of rigidity and flexibility of constitutions. Constitutions are flexible if they are changed and rigid if they are not, regardless of method.

These criticisms are insignificant compared with the virtue of Dr. Walker's treatise. He has written a text which should prove highly useful for many years. A rather complete bibliography, which fortunately includes magazine articles and considerable material from the field of practical politics, and excellent footnotes which enable the student to classify his own state on every major point, add greatly to the value of the work.

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Appraising Residential Property. By Cuthbert A. Reeves. Published by the Author, Buffalo, N. Y., 1934. 99 pp., charts and tables. \$2.00.

Similar in method and scope to "The Appraisal of Urban Land and Buildings," prepared by Mr. Reeves for the Municipal Administration Service in 1931, this manual

by a recognized authority on appraisal methods will be welcomed by the host of private and public officials faced with the job of standardizing appraisal technique in connection with the myriad governmental loan agencies created by recovery legislation. The subtitle, "Methods, Cost Data, and Instructions Especially Helpful for Underwriters of Home Financing," aptly describes the work.

In a brief but concise section the author discusses the comparative sales, income analysis, and summation methods of determining value. The greater bulk of the volume consists of a manual for summation appraisals. Formulae for determining land values are given, and illustrated with examples; four comprehensive tables for calculating depth are provided. The advantages of using area, rather than cubic content, in calculating building values is discussed, and formulae included for determining such values in different structures. Detailed tables for calculating building costs form perhaps the most valuable section of the manual. Buildings are grouped (as single-family, two-family upper-and-lower, two-family duplex, etc.), are classed (as cheap, fair, medium, good, and high grade construction), and are typified (by nature of exterior walls), so that the individual building under consideration can be accurately located in the tables, and its cost approximated. A cost index and table for figuring depreciation are included, with detailed instructions for their adaptation to local conditions. A complete appraisal form is appended, which serves as an illustrative example for the different processes described.

WADE S. SMITH

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The Government of Texas. Edited by S. D. Myres, Jr. Dallas, Arnold Foundation, Southern Methodist University, 1934. 148 pp. \$1.00 paper, \$1.75 cloth.

This volume represents a survey of Texas government, as viewed by a group of observers speaking at the First Conference on Public Affairs held early in 1934. The several contributors, almost all of whom are affiliated with Texas universities, discussed various phases of history and government in the state, emphasizing problems, trends, and means of improvement. The special fields covered include revising the constitution, improving the legislative product, reorganizing the state ad-

ministration, reforming the judicial system, suffrage, direct primary, taxation, regulation of business, social activities, education, reporting, and county and city government.

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Fire Insurance Classification of Cities and Fire Losses. By Harold A. Stone. Chicago, Public Administration Service, 1934. 25 pp. Fifty cents.

Mr. Stone has put into brief and very readable form a considerable amount of interesting and valuable information on the somewhat obscure subject of fire insurance rates. He describes clearly the basis on which is made the existing classification of cities—which determines the premiums required of their residents. Actual analysis of fire loss over a period of years, however, reveals that the relationship between loss and classification is not constant and the author suggests that this discrepancy indicates the need for an improved measuring schedule for fire protection. Fire insurance is as much a part of the home-owner's burden as the taxes he pays for municipal fire protection. This monograph may vitally affect both. It certainly offers a distinct challenge to the insurance companies to utilize the data on results as well as the existent theory concerning them, in determining insurance classifications.

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Personnel and Salary Trends in Municipal Departments, Minneapolis, Minn., 1926-1934. By Karleen Fawcett. Minneapolis, Taxpayers Association, 1934. 36 pp.

Personnel and wage policies of the various boards and departments in Minneapolis have varied widely. Consequently, facts and figures as a basis for authoritative statements as to the number of employees and their salaries were difficult to secure. Miss Fawcett's survey supplies the missing data. A number of tables show, for the various municipal agencies, salary and personnel trends for representative years from 1926 to 1934. The details are valuable, but the final table in the study is of most general interest. This shows the total pay-roll of the departments in 1926, 1929, 1932, and 1933, the average number of employees for these years and 1934 and the ratio of employees in the later years to 1926. Practically all departments have reduced their total pay-rolls and well over half have reduced their personnel.